

# Notice of Objection

Use this form to file an objection to

- a notice of assessment, a notice of determination or a decision made by Revenu Québec respecting an application for a property tax refund; or
- a refund application under the International Fuel Tax Agreement (IFTA) or under a fiscal law other than the *Taxation Act* or the *Act respecting municipal taxation*, where the person received no reply within the 180-day period following the mailing date of the application.

**Before filing a notice of objection**, you should contact an office of Revenu Québec to try to resolve the matter. If this proves impossible and you decide to file a notice of objection, you must do so within the prescribed time limit.

A single form may be used for several objections. **Please attach a copy of the notice or the refund application to which the objection applies.** In Part 1, enter your address (if it differs from the address indicated on the notice or refund application to which the objection applies) and your telephone and fax numbers. Then complete Part 3 and, where applicable, Part 4.

If you cannot attach a copy of the notice or the refund application to which the objection applies, complete Parts 1, 2 and 3 and, where applicable, Part 4.

In Part 3, you must state the relevant facts and the reasons for the objection. You must also specify the issues and the amounts in dispute, where the objection relates to

- an assessment made under the *Taxation Act* for a corporation covered under paragraph (a) or (c) of section 1132 of the *Taxation Act* or a mining corporation that has not reached the production stage, an insurance corporation or a cooperative, provided the corporation's paid-up capital determined in accordance with the *Taxation Act* is at least \$10 million for the taxation year;

- an assessment of amounts payable under the *Act respecting the Québec sales tax* regarding
  - a listed financial institution, or
  - a person, other than a charity during the period in dispute, whose threshold amount determined in accordance with section 462 of the *Act* exceeds \$6 million for both the fiscal year that includes the period in dispute and the preceding fiscal year.

File this form with the Director of the Direction des oppositions, at the address given below or at any other office of Revenu Québec. You may also fax this form to 418 652-7080 or 1 866 374-7286.

The deadlines for filing the notice of objection are as follows:

- **in the case of an individual or a testamentary trust,\***
  - within one year after the individual's or trust's filing-due date (within the meaning of section 1 of the *Taxation Act*) for the taxation year, or
  - within 90 days after the mailing date of the notice to which the objection applies (if this deadline is more advantageous);
- **in all other cases**, within 90 days after the mailing date of the notice to which the objection applies.

\* The objection must be filed for a taxation year, by an individual or a testamentary trust, with regard to an assessment or a determination made under the *Taxation Act*; an assessment of an amount payable under section 34.1.1 or 37.6 of the *Act respecting the Régie de l'assurance maladie du Québec*; an assessment relating to earnings from self-employment, issued pursuant to the *Act respecting the Québec Pension Plan*; a decision made by Revenu Québec respecting a property tax refund; or an assessment issued pursuant to sections 220.2 to 220.13 of the *Act respecting municipal taxation* or sections 358 to 360 of the *Act respecting the Québec sales tax*.

## 1 Mailing address and identification of the person filing the objection

Send this notice to	Person filing the objection		
<b>Direction des oppositions</b> Revenu Québec 3800, rue de Marly, secteur 5-1-8 Québec (Québec) G1X 4A5	Name		
	Address		
	Postal code		
	Area code Telephone (home)	Area code Telephone (work)	Area code Fax
Québec enterprise number (NEQ)	Social insurance number or identification number		
Check this box if the paid-up capital for the taxation year, determined in accordance with the <i>Taxation Act</i> , is at least \$10 million for a corporation covered under paragraph (a) or (c) of section 1132 of the <i>Taxation Act</i> , a mining corporation that has not reached the production stage, an insurance corporation or a cooperative.			

(continued)

**2 Information concerning the notice or the refund application to which the objection applies, and titles of pertinent laws**

Notice number	Date of notice or application	Amount	Taxation year or period
1.			
2.			
3.			

List the laws to which the notice of objection applies.

**3 Relevant facts and reasons for the objection** (if there is insufficient space, attach a separate sheet)

**4 Identification of the representative – Power of attorney and authorization** (if applicable)

Name of representative			
Address			
	Postal code	Area code Telephone	Area code Fax
	_ _ _ _	_ _ _ _	_ _ _ _

I authorize the person named above to represent me with respect to this notice of objection. This person will have access to all information concerning the notice and may discuss any matter relevant to it. For the purposes of the objection, I authorize Revenu Québec to provide my representative with any information I have supplied with respect to the taxation years or periods concerned.

**Certification**

\_\_\_\_\_  
Signature of the person filing the objection (or of an authorized person, if the objection is filed by a legal person or a trust)

\_\_\_\_\_  
Date