

Estimated Calculation for the Solidarity Tax Credit (July 1, 2016 to June 30, 2017)

You can apply for the solidarity tax credit if, on December 31, 2015 the following requirements are met:

- 18 or older (subject to certain exceptions)
- Resident in Québec
- Hold a recognized status (ex. Canadian citizen, permanent resident or protected person)
- Not confined to a prison or similar institution

Net family income

Amount from line 275 of your return		18,880	00	1
Amount from line 275 of your spouse's return	+			2
Add lines 1 and 2.		18,880	00	3
Basic amount		33,685	00	4
Subtract line 4 from line 3.				5
If the result is negative, enter 0.	Net family income	0	00	5

Estimation of the calculation of the Solidarity tax credit

A - Component related to QST

Basic amount		283	00	6
Amount for spouse	+			7
Amount if you are the only person in your dwelling to meet the eligibility requirements for the credit.	+	135	00	8
Add lines 6 through 8.		418	00	9
	QST component A			

B - Component related to housing

If the taxpayer lives in an eligible dwelling, one of the following situations:

- Of which he or she is the owner, lessee or sublessee and in which no other person usually lives, who is either the taxpayer's cohabiting spouse or an eligible individual who is the owner, lessee or sublessee of the dwelling, **enter \$548 on line 10.**
- Of which the taxpayer, or his or her cohabiting spouse with whom the taxpayer usually lives at that time, is the owner, lessee or sublessee and in which no other eligible individual who is the owner, lessee or sublessee ordinarily lives, **enter \$665 on line 10.**
- Of which he or she is the owner, lessee or sublessee together with one or several other persons who also usually live in the dwelling, enter an amount equal to that obtained after dividing \$665 by the number of persons usually living in the dwelling of which they are owners, lessees or sublessees.

Amount for children:		548	00	10
Number of children living with you without shared custody	x \$117			11
Number of children living with you with shared custody	x \$117 x 50%			12
Add lines 10 through 12.		548	00	13
	Housing component B			

C - Component related to individuals living in a northern village

Principal residence of the taxpayer located in a northern village		1,664	00	14
Principal residence of the spouse located in a northern village	+			15
Amount for children:				
Number of children living with you without shared custody	x \$360			16
Number of children living with you with shared custody	x \$360 x 50%			17
Add lines 14 through 17.				18
	Component for individuals living in northern villages C			
Add lines 9, 13, and 18.		966	00	19
	Total of the components of the solidarity tax credit			

Reduction based on family income

Net family income (amount from line 5)		966	00	20
Reduction rate of 6 %, unless the individual is entitled to only one of the three components of the solidarity tax credit, in which case the reduction rate is equal to 3 %.	x	6	%	21
Amount from line 20 multiplied by rate on line 21.	=			22
Subtract line 22 from line 19.		966	00	23
	Solidarity tax credit amount			

Payment of the Solidarity tax credit

Payments of the tax credit are made in the first five days of the month. The frequency of payments will depend on the amount of the credit determined for the payment period. Accordingly, if the amount determined for the payment period is:

- **\$800 or more**, you will receive monthly payments of the tax credit for each month of the payment period;
- **more than \$240 but less than \$800**, you will receive quarterly payments (July and October 2016, January and April 2017);
- **\$240 or less**, you will receive a single payment of the tax credit in July 2016.

July 2016	80	August 2016	80	September 2016	80	October 2016	80	November 2016	80	December 2016	80
January 2017	80	February 2017	80	March 2017	80	April 2017	80	May 2017	80	June 2017	80

REVENU
QUÉBEC

INCOME TAX RETURN

2015

TP-1.D-V

Authorization number RQ15-TP54

Information about you

(see page 16 in the guide)

Use blue or black ink.

Last name		Date of birth	
1	STUDENT	6	1995-01-01
First name			
2	INCOME		
3 If this is your first Québec income tax return, check this box. <input checked="" type="checkbox"/>			
Sex: 1 <input checked="" type="checkbox"/> male 2 <input type="checkbox"/> female		Language of communication (if this is your first Québec income tax return): 1 <input type="checkbox"/> French 2 <input checked="" type="checkbox"/> English	
4		5	
Apartment Street number Street name, P.O. box			
7	123	ANY STREET	
City, town or municipality		Province	Postal code
8	MONTREAL	QC	9 H3E 1J6
11 Social insurance number		123 456 789	
Your situation on December 31, 2015 (see the definition of "spouse on December 31, 2015" at line 12 in the guide)			
12 1 <input checked="" type="checkbox"/> You did not have a spouse. 2 <input type="checkbox"/> You had a spouse.			
If your situation (line 12) has changed since 2014, enter the date of the change.			
13		201	
17 If, on December 31, 2015, you were not resident in Québec, state where (prov., terr. or country) you were resident.			
18 If you were resident in Canada for only part of the year, enter your date of arrival: your date of departure:			
2015-01-01		20	
Reason for your arrival or departure (see the guide)			03
19		If you entered a date on line 18, enter the income you earned while you were not resident in Canada. If you did not earn any income, enter 0.	
21		000	
21		Date of bankruptcy (where applicable) 2015	
		Period covered by the return: 1 <input type="checkbox"/> before the bankruptcy 2 <input type="checkbox"/> following the bankruptcy	
Election concerning the calculation of QPP contributions on income from self-employment (if you checked box 1). See the guide. <input type="checkbox"/>			
22 If you are the beneficiary of a designated trust, refer to the guide. <input type="checkbox"/>			
20 If the above information concerns a deceased person, enter the date of death . 201			

Information about your spouse on December 31, 2015

Last name		If your spouse earned income from self-employment or received an RL-29 slip, check this box. <input type="checkbox"/>	
31		50	
First name			
32			
Date of birth		Your spouse's net income (see the guide). If your spouse had no income, enter 0.	
36		51	
If your spouse died in 2015, enter the date of death .		If, on December 31, your spouse was not resident in Québec, state where (prov., terr. or country) he or she was resident.	
37	2015	52	
Social insurance number			
41			

Solidarity tax credit

Complete **Schedule D** to claim the solidarity tax credit. Certain conditions apply. See page 18 in the guide.

Keep this form for your files.



T501 ZZ 84534849

Form prescribed by the President and Chief Executive Officer

Total income

If you held employment outside Canada, check this box.		94					
If you held employment in Canada, outside Québec, check this box.			95				
CPP contribution	96			QPP contribution, <i>RL-1 slip, box B</i>	98	866	25
Pensionable earnings (CPP)	96.1			Pensionable salary or wages (QPP), <i>RL-1 slip, box G</i>	98.1	20,000	00
QPIP premium, <i>RL-1 slip, box H</i>	97	111	80	Taxable benefit included on line 101 below on which no QPP contribution was withheld	102		
Commissions received, <i>RL-1 slip, box M</i>	100						
Employment income, <i>RL-1 slip, box A</i>					101	20,000	00
Correction of employment income, if you received an RL-22 slip (Work chart 105)					+ 105		
Other employment income (see the guide)				Specify: 106	0		
Parental insurance benefits, <i>RL-6 slip, box A</i>					+ 110		
Employment Insurance benefits, <i>T4E slip</i>					+ 111		
Old Age Security pension, <i>T4A(OAS) slip</i>					+ 114		
QPP or CPP benefits, <i>RL-2 slip, box C</i>					+ 119		
Payments from a pension plan, an RRSP, a RRF, a DPSP or a PRPP/VRSP, or annuities					+ 122		
Retirement income transferred by your spouse (see the guide)					+ 123		
Dividends from taxable Canadian corporations	Actual amount of eligible dividends	166					
	Actual amount of ordinary dividends	167		Taxable amount	+ 128		
Interest and other investment income					+ 130		
Rental income. Attach form TP-128-V or your financial statements.							
	Gross income	168		Net income	+ 136		
Taxable capital gains (see the guide). Complete Schedule G.					+ 139		
Support payments received (taxable amount). See the guide.					+ 142		
Social assistance payments, <i>RL-5 slip, box A</i> , and similar financial assistance, <i>RL-5 slip, box B</i>					+ 147		
Income replacement indemnities and net federal supplements				Specify: 149			
Other income (see the guide)				Specify: 153			
Business income. Complete Schedule L.					+ 164		
Add lines 101 and 105 through 164.				Total income	= 199	20,000	00

Net income

Deduction for workers (see the guide)		201	1,120	00
Registered pension plan (RPP) deduction, <i>RL-1 slip, box D</i>		+ 205		
Employment expenses and deductions	Specify: 206	+ 207		
RRSP or PRPP/VRSP deduction	HBP or LLP 212	+ 214		
Support payments made (deductible amount). See the guide.	Recipient's social insurance number 224			
Support payments made (deductible amount)		+ 225		
Moving expenses. Complete form TP-348-V.		+ 228		
Carrying charges and interest expenses (see lines 231 and 260 in the guide)		+ 231		
Business investment loss. Complete form TP-232.1-V.				
Total losses	233	+ 234		
Allowable loss				
Deduction for residents of designated remote areas. Complete form TP-350.1-V.		+ 236		
Deduction for exploration and development expenses		+ 241		
Deduction for retirement income transferred to your spouse on December 31, 2015.				
Complete Schedule Q.		+ 245		
Deduction for a repayment of amounts overpaid to you (see the guide)		+ 246		
Deduction for amounts contributed to the QPP and the QPIP on income from self-employment		+ 248		
Other deductions (see the guide)	Specify: 249	+ 250		
Carry-over of the adjustment of investment expenses (see the guide)		+ 252		
Add lines 201 through 207, 214 through 231, and 234 through 252.	Total deductions	= 254	1,120	00
Subtract line 254 from line 199.		= 256	18,880	00
Adjustment of investment expenses (see the guide). Complete Schedule N.		+ 260		
Add lines 256 and 260.				
If the result is negative, enter 0. Carry the result to page 3.	Net income	= 275	18,880	00



Taxable income

Amount from line 275				275	18,880	00
Adjustment of deductions (see the guide)		Specify:	277	+	276	
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)				+	278	
Add lines 275 through 278.				=	279	18,880 00
Deductions for strategic investments (see the guide)		Specify:	286		287	
Non-capital losses from other years				+	289	
Net capital losses from other years (see lines 276 and 290 in the guide)				+	290	
Capital gains deduction (see the guide)				+	292	
Deduction for an Indian				+	293	
Deductions for certain income (see the guide)				+	295	
Miscellaneous deductions (see the guide)		Specify:	296		297	
Add lines 287 through 297.					298	
		Total deductions		=	298	
Subtract line 298 from line 279. If the result is negative , enter 0.					299	18,880 00
					Taxable income	18,880 00

Non-refundable tax credits

Basic personal amount				350	11,425	00
Adjustment for income replacement indemnities (maximum \$10,282.50). See the guide.				-	358	
Subtract line 358 from line 350.				=	359	11,425 00
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B.				+	361	1,340 00
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A.				+	367	
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)				+	376	
Expenses for medical services not available in your area				+	378	
Medical expenses. Complete Schedule B.				+	381	
Interest paid on a student loan. Complete Schedule M.			Amount claimed	+	385	
Add lines 359 through 385.				=	388	12,765 00
				×		20%
Multiply line 388 by 20%.				=	389	2,553 00
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)				+	390	
Tax credit for workers 65 or older (see the guide)				+	391	
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1.ND-V.				+	392	
Tax credits for donations and gifts (see the guide)			Amount from line 1 of Work chart 395	+	395	
			393			
Tax credits for union, professional or other dues				+	397	
			397.1			× 10%
Tax credit for tuition or examination fees. Complete Schedule T.				+	398	400 00
Tax credit for tuition or examination fees transferred by a child (see the guide)				+	398.1	
Add lines 389 through 392, 395, 397, 398 and 398.1.				=	399	2,953 00
					Non-refundable tax credits	2,953 00

Income tax and contributions

Income tax on taxable income.						
Complete Work chart 401. If you must complete form TP-22-V or TP-25-V, check box 403.				403	401	3,020 80
Non-refundable tax credits (line 399)					406	2,953 00
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter instead the amount from line 413 of Schedule E. If you are completing form TP-766.2-V , check box 404.				404		
If you are completing Part 4 of form TP-766.2-V , check box 405.				405		
				=	413	67 80
Tax credit for contributions to authorized Québec political parties (Work chart 414)				414		
Dividend tax credit				+	415	
Tax credit for the acquisition of Capital régional et coopératif Desjardins shares, <i>RL-26 slip, box B</i>				+	422	
Tax credit for a labour-sponsored fund (see the guide)				+	424	
Add lines 414 through 424.				=	425	
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.					430	67 80
Credits transferred from one spouse to the other (see the guide)				-	431	
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is negative , enter 0. Carry the result to page 4.				=	432	67 80



Amount from line 432		432		67	80
Additional contribution for subsidized educational childcare. Complete Schedule I.		434			
Annual registration fee for the enterprise register (see the guide)	437	22			
Is the information in the enterprise register correct?	436	<input type="checkbox"/> Yes <input type="checkbox"/> No			
QPIP premium on income from self-employment or employment outside Québec. Complete Schedule R.					
Advance payments of tax credits, <i>RL-19 slip, box A, B, C, D or G</i>					
Special taxes (see the guide) Specify:	442				
QPP contribution on income from self-employment (Work chart 445)		444			
Contribution to the health services fund. Complete Schedule F.					
Premium payable under the Québec prescription drug insurance plan.					
Complete Schedule K or enter the number corresponding to your situation in box 449.		449		228	10
Health contribution		448.1			
Complete Work chart 448 or enter the number corresponding to your situation in box 448.2.		448.2		25	50
Add lines 432 through 448.				Income tax and contributions	321 40

Refund or balance due

Québec income tax withheld at source, as shown on your RL slips or other information slips	451				
Amount from line 58 of your Schedule Q	- 451.1				
Subtract line 451.1 from line 451.	= 451.2				
Québec income tax withholding transferred by your spouse		451.2			
QPP or CPP overpayment		+ 451.3			
Income tax paid in instalments		+ 452			
Transferable portion of the income tax withheld for another province		+ 453			
Tax credit for childcare expenses. Complete Schedule C.		+ 454			
Tax credits respecting the work premium. Complete Schedule P.		+ 455			
QPIP overpayment		+ 456			
Tax credit for home-support services for seniors. Complete Schedule J.		+ 457			
QST rebate for employees and partners		+ 458			
Other credits (see the guide) Specify:	461				
Add lines 451.2 through 462.					
Financial compensation for home-support services (see the guide)		+ 465			
Add lines 465 and 466.		+ 466			
Subtract line 468 from line 450.		= 468			
				468	
				321	40

To find out how to register for direct deposit, see page 11 of the guide.

Amount from line 470, if it is negative	474				
Refund transferred to your spouse. See the guide before entering an amount.	- 476				
Subtract line 476 from line 474.	Refund = 478				
Accelerated refund (see the guide)	480				

Amount from line 470, if it is positive	475			321	40
Amount transferred by your spouse. See the guide before entering an amount.	- 477				
Subtract line 477 from line 475. You are not required to pay a balance of less than \$2.	Balance due = 479			321	40
Amount paid. Complete the remittance slip and make your cheque or money order payable to the Minister of Revenue of Québec.	481				

I certify that, in this return and in any documents attached, the information about me is accurate and complete, and fully discloses all of my income.

If I am entitled to a refund and **have entered an amount on line 476**, I agree to have the amount applied to the payment of my spouse's balance due (line 475 of my spouse's return).

If I **have entered an amount on line 123**, it is because I have elected to add part of my spouse's retirement income to my income.

Signature X 2016-03-22
Date

Area code Telephone (home or cellular)

Area code Telephone (work) Extension

We may compare the information in this return with information obtained from other sources, and may communicate the information in this return to other government departments and bodies.





Solidarity Tax Credit

If, on **December 31, 2015**, you had a **spouse** who ordinarily lived with you, **only one of you** can complete Schedule D to claim the credit for both of you. If you and your spouse did not live together, you must each file a separate Schedule D.

A. Information about the person claiming the credit

1	Last name STUDENT	6	Date of birth 1995-01-01
2	First name INCOME	11	Social insurance number 123 456 789

B. Situation on December 31, 2015

Answer the questions below so that we can determine the amount to which you are entitled. **Base your answers on your situation on December 31, 2015.** Terms in **blue** are defined on the next page. Read the definitions; they will help you answer the questions properly.

1 Principal residence

Is the address of your principal residence on December 31, 2015, the same as the address on your return? 13 Yes No

If you answered **no**, enter the address below.

14	Apartment	Street number	Street name
15	City, town or municipality		Province 16 Postal code

2 People living with you

Throughout 2015, did you live in a **dwelling**, either alone or only with one or more people under 18? 20 Yes No

If you had a **spouse** on December 31, 2015, did you live with him or her? 21 Yes No

If, on December 31, 2015, you lived with one or more people (**other than your spouse**) who were the **owners** or **tenants or subtenants** of your dwelling, enter their full names below.

	Last name		First name
22		23	
24		25	
26		27	
28		29	

If you need to list more than four people, check box 30 and attach a sheet containing the required information. 30

3 Tenant or subtenant

Complete this section if you or your spouse received an **RL-31 slip** for an **eligible dwelling** you lived in on December 31, 2015. If you lived in an eligible dwelling and neither you nor your spouse received an RL-31 slip, see the note at the bottom of the next page.

Who received an RL-31 slip for your dwelling? (Check all that apply.) 31 You Your spouse

Dwelling number (box A of your or your spouse's RL-31 slip)

32 40C25-7D680-3AA00

Total number of tenants and subtenants (box B of your or your spouse's RL-31 slip) 33 1

4 Owner

Complete this section if, on December 31, 2015, you lived in an **eligible dwelling** of which you or your spouse was the **owner**.

Who owned the dwelling? (Check all that apply.) 34 You Your spouse

Roll number ("numéro matricule") or identification number ("numéro d'identification") shown on your or your spouse's municipal tax bill

35

Enclose a copy of this schedule with the documents you submit to Revenu Québec.

Eligibility requirements

To claim the solidarity tax credit, you must have met **all** of the following requirements **on December 31, 2015**:

- You were 18 or older or, if you were younger than 18, you
 - had a spouse;
 - were the father or mother of a child who lived with you; **or**
 - were recognized as an emancipated minor by a competent authority (such as a court).
- You were resident in Québec.
- You or your spouse was
 - a Canadian citizen;
 - a permanent resident or a protected person, within the meaning of the *Immigration and Refugee Protection Act*; **or**
 - a temporary resident or the holder of a temporary resident permit, within the meaning of the *Immigration and Refugee Protection Act*, who had been living in Canada for the preceding 18 months.

However, you are not eligible for the solidarity tax credit if either of the following apply:

- You were confined to a prison or similar institution on December 31, 2015, and, in 2015, you were so confined for one or more periods totalling more than six months.
- Someone received the child assistance payment from the Régie des rentes du Québec with regard to you for the month of December 2015 (unless you turned 18 during that month).

Definitions

Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps and that is equipped with kitchen and bathroom facilities.

Note

A room in a hotel establishment or boarding house is not a dwelling.

Eligible dwelling

A dwelling (a house, an apartment, a room or a similar place of residence) located in Québec in which an individual ordinarily lives and that is the individual's principal residence, **excluding**, for example,

- a dwelling in low-rental housing (HLM);
- a dwelling in a facility maintained by a public institution or a private institution under agreement (publicly funded) that operates a hospital centre, a residential and long-term care centre (CHSLD) or a rehabilitation centre governed by the *Act respecting health services and social services*;
- a dwelling for which an amount is paid toward rent by a public body;
- a dwelling located in a building or residential facility where the services of an intermediate resource or a family-type resource are offered;
- a room located in the principal residence of the landlord where fewer than three rooms are rented or offered for rent, unless the room has either a separate entrance from the outside or sanitary facilities separate from those used by the landlord;
- a room located in a hotel establishment or in a rooming house that is leased or subleased for a period of fewer than 60 consecutive days.

Owner

The person registered as the owner at the registry office (Bureau de la publicité des droits).

Spouse

The person who

- is married to you, is living in a civil union with you or is your de facto spouse; **and**
- from whom you have not been living separate and apart for 90 days or more because of the breakdown of your relationship.

A **de facto spouse** is a person of the opposite sex or of the same sex who, at a particular time,

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of a child of whom you are also the parent; **or**
- has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for fewer than 90 days, the 12-month period is considered not to have been interrupted).

Tenant or subtenant

A person who is leasing or subleasing a dwelling and is therefore responsible for paying the rent.

IMPORTANT

The owner of any building that includes an **eligible dwelling** must issue an RL-31 slip to every person who was a **tenant or subtenant** of the dwelling on December 31, 2015. The slip must be issued no later than February 29, 2016. If you or your spouse lived in an eligible dwelling on December 31, 2015, but did not receive an RL-31 slip, contact the owner of your building.