

Voluntary Disclosure Application

If you wish to make a voluntary disclosure in order to rectify your tax situation, you or your authorized representative can apply to have a file opened under the voluntary disclosure program by completing this form.

The voluntary disclosure policy applies only if you meet the conditions set out in the current version of interpretation bulletin ADM. 4. If your voluntary disclosure concerns the GST/HST, you must meet the conditions mentioned in the current version of information circular IC00-1, which can be found on the Canada Revenue Agency website at www.cra-arc.gc.ca. If you meet the applicable conditions, Revenu Québec will not impose the penalties provided for under fiscal legislation and will waive its right to institute penal proceedings in respect of the facts disclosed in your application.

Please note that the voluntary disclosure policy does not apply in certain situations, which are described in interpretation bulletin ADM. 4 and information circular IC00-1.

Date the file is opened

As specified in interpretation bulletin ADM. 4, the date on which a voluntary disclosure file is opened corresponds to the date on which Revenu Québec receives a duly completed copy of this form.

Application submitted by an authorized representative

A voluntary disclosure application can be submitted by an authorized representative, in which case a duly completed and signed copy of form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*, must be enclosed with this form. In the case of an anonymous disclosure, form MR-69-V must be submitted when the name of the applicant is divulged to Revenu Québec.

Anonymous disclosure

An authorized representative can file an application anonymously on behalf of the person he or she is representing, provided no other voluntary disclosure application has been previously filed by that person. If you have your authorized representative file your disclosure anonymously, your representative will have to provide us with your name within 90 days following the date the file is opened.

Note that, in certain situations, Revenu Québec reserves the right to ask for the name of the applicant before the 90-day period is over.

An authorized representative who files a voluntary disclosure application anonymously must complete the shaded sections (note that the first three characters of the postal code are required) in Part 1 of this form and then complete parts 2 through 5.

Filing an application

You can mail or fax the voluntary disclosure application to the appropriate Revenu Québec office. For more information, see page 4.

Additional information

For more information about Revenu Québec's voluntary disclosure policy, refer to the current version of interpretation bulletin ADM. 4 or to the brochure *Voluntary Disclosure: Rectifying Your Tax Situation (IN-309-V)*. You can also visit our website at www.revenuquebec.ca.

1 Information about the applicant (please print)

GST account number

..... **R T**

Social insurance number

.....

Québec enterprise number (NEQ)

.....

Identification number

.....

File

Name of applicant (first name and last name, in the case of an individual)			
Sex <input type="checkbox"/> M <input type="checkbox"/> F	Date of birth Y M D	Commercial or professional activities, if applicable	Date on which activities began Y M D
Full address			Postal code
Area code Telephone	Extension	Area code Fax	Country of residence (if not resident in Canada)



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2 Information about the application

Have you ever previously filed a voluntary disclosure application with Revenu Québec?

Yes No

If you checked "Yes," provide the date of the previous application.

| | Y | | M | | D |

As mentioned in interpretation bulletin ADM. 4 and information circular IC00-1, if you are filing a second voluntary disclosure application, you must provide the name of the applicant as well as detailed information about the first voluntary disclosure (including the file number if you know it). If you do not have enough space, provide the requested information on a separate sheet and enclose it with your application.

3 Information about the authorized representative (please print)

Name of representative			
Full address			Postal code
Area code Telephone	Extension	Area code Fax	Email
If the name of the applicant is provided, check this box. <input type="checkbox"/>			
Enclose a duly completed copy of form MR-69-V, <i>Power of Attorney, Authorization to Communicate Information, or Revocation.</i>			

4 Required information

Summary of the facts. Explain why you are making a voluntary disclosure and describe how your application meets the conditions for it to be considered a voluntary disclosure. All voluntary disclosure applications must include enough information to allow us to check the facts. If you do not have enough space, provide the requested information on a separate sheet and enclose it with your application.

Person or entity involved

Individual Testamentary trust Inter vivos trust Business corporation Partnership

Other (specify): _____

Nature of the duties

Personal income tax Corporation income tax Source deductions and employer contributions QST GST/HST

Other (for example, fuel tax or tobacco tax). Specify: _____

Type of omission. Describe the nature of the omission (for example, unreported business or investment income or consumption taxes that were collected but not remitted).

Periods covered by the voluntary disclosure. List the taxation years, reporting periods or fiscal periods covered by the disclosure. Include the date of the first inaccurate or incomplete statement, omission or act of tax evasion.

Amount of duties owed. Enter the total amount of duties owed (in Canadian dollars) or, if unknown, provide an estimate.



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4 Required information (continued)

You must complete this part if you have any unreported foreign assets or income.

Date on which each account was opened
Date on which the first investments or transfers were made. List the origin and amount of each investment.
Balance of each account as at the date the voluntary disclosure file is opened. Specify the years for which portfolios and statements will be submitted.
Names of the foreign financial institutions involved and the countries in which they are located

5 Certification

Sign the applicable section below.

Applicant

I certify that this voluntary disclosure application meets the conditions, which I certify having read, that must be met in order for a disclosure to be accepted as a voluntary disclosure. Those conditions are set out in interpretation bulletin ADM. 4 and information circular IC00-1.

I understand that my application will be disallowed if it does not meet all the conditions stipulated under the voluntary disclosure policy. In such an event, Revenu Québec may issue notices of assessment or notices of reassessment, impose penalties and charge interest, conduct a review or an audit, or even institute penal proceedings.

I undertake to promptly provide Revenu Québec with detailed information about the facts mentioned above and the particulars of the duties payable, under each applicable fiscal law, in respect of each period covered by this voluntary disclosure application. Revenu Québec will therefore have my full and complete cooperation throughout the analysis, review and finalization of my voluntary disclosure application.

I certify that the information provided in this form and in any enclosed documents is accurate.

Signature of applicant

Date

Authorized representative

I certify that, based on the information provided by the applicant, this voluntary disclosure application meets the conditions, which I certify having read, that must be met in order for a disclosure to be accepted as a voluntary disclosure. Those conditions are set out in interpretation bulletin ADM. 4 and information circular IC00-1.

I understand that this application will be disallowed if it does not meet all the conditions stipulated under the voluntary disclosure policy. In such an event, Revenu Québec may issue notices of assessment or notices of reassessment, impose penalties and charge interest, conduct a review or an audit, or even institute penal proceedings.

I undertake to promptly provide Revenu Québec with detailed information about the facts mentioned above and the particulars of the duties payable, under each applicable fiscal law, in respect of each period covered by this voluntary disclosure application. Revenu Québec will therefore have my full and complete cooperation throughout the analysis, review and finalization of this voluntary disclosure application.

I certify that I am the authorized representative of the applicant and that the information provided in this form and in any enclosed documents is, to the best of my knowledge, consistent with that provided by the applicant.

Signature of authorized representative

Date

Information

Individuals

Individuals who wish to make a voluntary disclosure can mail or fax their applications to one of the offices of the Direction principale des relations avec la clientèle des particuliers or to the Direction des divulgations volontaires (see the addresses and numbers below). Please note, however, that individuals who wish to make an anonymous disclosure, or whose disclosure concerns unreported foreign assets or income, are required to file their applications with the Direction des divulgations volontaires.

Individuals in business and other persons

Individuals in business and other persons that wish to make a voluntary disclosure must file their applications with the Direction des divulgations volontaires.

Direction des divulgations volontaires	
	Direction des divulgations volontaires Revenu Québec Complexe Desjardins Secteur D246VE Montréal (Québec) H5B 1A4 Telephone: 514 287-3585 (extension 2878705) Toll-free: 1 888 830-8808 (extension 2878705) Fax: 514 287-8490
Direction principale des relations avec la clientèle des particuliers	
Montréal, Laval, Laurentides, Lanaudière and Montérégie	Direction principale des relations avec la clientèle des particuliers Revenu Québec C. P. 3000, succursale Place-Desjardins Montréal (Québec) H5B 1A4 Telephone: 514 864-6299 Toll-free: 1 800 267-6299
Québec City and other regions	Direction principale des relations avec la clientèle des particuliers Revenu Québec 3800, rue de Marly Québec (Québec) G1X 4A5 Telephone: 418 659-6299 Toll-free: 1 800 267-6299
Persons with a hearing impairment	
Montréal region	514 873-4455
Elsewhere	Toll-free: 1 800 361-3795

For more information, please contact one of the above offices or visit our website at www.revenuquebec.ca.

