

Statement of Losses, Deductions and Tax Credits Respecting a Tax Shelter

Complete this form if you are an investor and you wish to claim a loss, deduction or tax credit respecting a tax shelter or an investment in a tax shelter. You may also use this form to claim a deduction or tax credit respecting a tax shelter that is a gifting arrangement.

If you were resident in Québec at the time you acquired the tax shelter or made the investment, you must indicate the identification number assigned to the tax shelter by the Minister of Revenue of Québec; the number is usually indicated in box A of the RL-14 slip (information respecting a tax shelter). In other cases (for example, if you were not resident in Québec at the time you acquired the tax shelter), you must provide the identification number assigned by the Minister of Revenue of Québec (box A of the RL-14 slip) or by the Minister of National Revenue (T5003 slip). Please note that this number is assigned for administrative purposes only; it does not in any way confirm your entitlement to tax benefits associated with the tax shelter.

You may not claim an amount in respect of a tax shelter if you do not provide the identification number required.

Moreover, no amount can be claimed with respect to a tax shelter unless all applicable penalties and the related interest have been paid. Penalties may be imposed on any person who provides false or misleading information in a request for a tax shelter

identification number, or who issues, sells, or accepts consideration for a tax shelter before an identification number has been assigned.

If you are an individual (other than a trust), use the last column of the table below to indicate on which line of your income tax return you are making the claim. You must claim the loss, deduction or tax credit on the line of the income tax return that corresponds to the type of loss, deduction or tax credit. For example, a business loss (other than from a farming or fishing business) related to a tax shelter would be claimed on line 23 of Schedule L of your return, and the number 23 would be entered in the last column of the table below. If you are a specified member of a partnership that invested in a tax shelter, you would enter your share of the partnership loss on line 29 of Schedule L of your return and indicate the number 29 in the last column of the table below.

In addition to this form, you must enclose with your income tax return the RL-14 slip, the RL-15 slip (where amounts were allocated to members of a partnership), and all documents in support of the amounts claimed (including T5003 slips for which you did not receive corresponding RL-14 slips).

If you require additional information concerning this form, please contact the Ministère du Revenu du Québec.

Taxation year	<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> <td style="width: 20px; height: 20px; border: 1px solid black;"></td> </tr> </table>						

Identification (please print)

Name of investor	Social insurance number of individual, corporation registration number, partnership identification number, or trust identification number
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Amount of the loss, tax credit or other deduction claimed

1	Tax shelter identification number	Name of tax shelter	Date of purchase		Loss, deduction or tax credit	Line of the income tax return
			Y	M		
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
Total amount claimed						

Note: If the space above is insufficient, please use an additional form. However, indicate the total of all losses, deductions and tax credits you are claiming for the year on one form only, in the box "Total amount claimed."