

Power of Attorney, Authorization to Communicate Information, or Revocation

Complete this form to grant a power of attorney or an authorization to a designated person allowing that person to consult confidential information or documents held by Revenu Québec regarding the person identified in Part 1 below. This form can also be used to designate a person to represent the person identified in Part 1 in dealings with Revenu Québec, or to revoke or modify a previously granted authorization or power of attorney.

You cannot use the same copy of this form to both give and revoke a power of attorney or an authorization; you must complete separate copies of the form. This form cannot be used to notify us of a change of address. To do that, use our online services or the Service québécois de changement d'adresse.

Note that you can complete this form directly onscreen on our website at www.revenuquebec.ca.

Before completing this form, read the [information on page 4](#).

Send this form, duly completed and signed, to one of the addresses below.
Photocopies are not accepted.

3800, rue de Marly
Québec (Québec) G1X 4A5

C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

1 Identification of the person about whom Revenu Québec holds confidential information or documents

Complete the lines that apply to the individual or business.

Québec enterprise number (NEQ) 01 _____	Identification number 02 _____	Social insurance number (SIN) 03 _____
04 1. <input type="checkbox"/> Mr. 2. <input type="checkbox"/> Ms. Last name _____ First name _____		
or Name of business _____		
05 Apt. or suite _____ Street number _____ Street name, P.O. box _____	City, town or municipality _____ Province _____ Postal code _____	5a _____
Area code Telephone _____ Extension _____		
06 _____		

2 Identification of the designated person

Complete the lines that apply to the designated person, who may be either an individual or a business. Please print.

Québec enterprise number (NEQ) 10 _____	Identification number 11 _____	Last three numbers of SIN 12 _____
13 1. <input type="checkbox"/> Mr. 2. <input type="checkbox"/> Ms. Last name _____ First name _____		
or Name of business _____		
14 Apt. or suite _____ Street number _____ Street name, P.O. box _____	City, town or municipality _____ Province _____ Postal code _____	14a _____
Area code Telephone _____ Extension _____		
15 _____		

If you wish to grant the designated person online access to the file of the person identified in Part 1, enter the designated person's professional representative number on line 16 and make sure the designated person's Québec enterprise number (NEQ) has been entered on line 10. Otherwise, skip line 16.

Professional representative number

16 _____



3 Information, documents, periods and taxation years covered by the authorization or power of attorney

3.1 General power of attorney or authorization

Check the box corresponding to the information covered.

- 20 All information held by Revenu Québec with regard to the person identified in Part 1 for the application or enforcement of Québec tax legislation, the *Excise Tax Act*, the *Act to facilitate the payment of support* and the shelter allowance program
- 21 All information held by Revenu Québec with regard to the person identified in Part 1 for the application or enforcement of Québec tax legislation and the *Excise Tax Act*

3.2 Limited power of attorney or authorization

Identify the category or categories of the information or documents covered by the power of attorney or authorization by checking the appropriate box(es) and provide any applicable additional information. Enter, for boxes 31 to 36 (if checked), the applicable file number(s). If you do not enter a specific file number next to a checked box, Revenu Québec will consider all files related to that item to be covered.

- 22 Support payments (provide file number(s))
- 22a File 9 0 0 22b File 9 0 0 22c File 9 0 0 22d File 9 0 0
- 23 The shelter allowance
- 24 Personal income tax return(s)
- 25 Corporation income tax return(s)
- 26 Trust return(s)
- 27 Advance payments of the tax credit for home-support services for seniors
- 28 The solidarity tax credit
- 29 Returns in respect of licence-related duties
- 30 Registration for GST, QST, source deductions or corporation income tax
- 31 Establishments that use sales recording modules (SRMs):
- 31a E R 31b E R 31c E R
- 32 The **GST/HST and QST**¹ returns the person's business must file: 32a 32b 32c
- 33 Fuel tax returns: 33a 33b 33c
- 34 Tobacco tax returns: 34a 34b 34c
- 35 Source deductions and employer contributions: 35a R S 35b R S 35c R S
- 36 The following information or documents:

3.3 Periods or taxation years covered

Identify the period(s) or taxation year(s) covered by the power of attorney or authorization.

- 47 All periods and taxation years (past, current and future)
- or
- 48 Taxation years 48a 48b 48c and 48d subsequent taxation years
- 49 From to and 49a subsequent periods

1. "QST" includes the following taxes and duties applicable under the *Act respecting the Québec sales tax*: Québec sales tax, tax on alcoholic beverages, tax on insurance premiums, tax on parimutuel betting, tax on lodging, and specific duty on new tires.



4 Authorization or power of attorney

Complete the lines that apply, then sign Part 6.

50 **Authorization**

First name

Last name

50a I, _____, authorize Revenu Québec to send or make available to the person

designated in Part 2 the type of information or documents specified in Part 3.

or**51** **Power of attorney**

First name

Last name

51a I, _____, name the person designated in Part 2 to represent the person identified

in Part 1 in dealings with Revenu Québec and to be empowered, on behalf of the person identified in Part 1, to submit to Revenu Québec any information or document that falls under the category or categories specified in Part 3, to make changes to such information or documents, and to take part in any negotiations with Revenu Québec respecting such information or documents. I also authorize Revenu Québec to disclose to the designated person the information or documents necessary for carrying out the mandate.

This authorization or power of attorney will take effect on the date of the signature in Part 6 and will remain valid indefinitely **or until****52** _____, unless it is revoked by the person identified in Part 1 or by that person's legal or authorized representative.**5 Revocation**

Complete this part only if you wish to revoke an authorization or a power of attorney. Sign Part 6.

60a Revocation of an authorization**60b** Revocation of a power of attorney**60c** Revocation of all authorizations or powers of attorney granted to the person designated below

First name

Last name

61 I, _____, revoke the authorization or the power of attorney**62** granted to _____, on **63** _____
Date

Enter one of the following numbers with regard to the designated person (if known):

Québec enterprise number (NEQ)

Identification number

Professional representative number

Last three numbers of SIN

64 _____ **65** _____ **66** _____**67** _____**6 Signature** (the signee cannot be the designated person)**70** **X** _____ **71** _____ **72** _____
Signature of individual or legal or authorized representative Position (if applicable) Date

11SD ZZ 49498368

General Information

Part 1 Identification of the person about whom Revenu Québec holds confidential information or documents

The term “person” refers to an individual, a deceased individual, an individual in business, a corporation, a partnership, a trust or an organization.

Part 2 Identification of the designated person

The term “designated person” refers to an individual (for example, a spouse) or a business (for example, an accounting firm).

Once the designated person has received authorization from the signatory, the designated person can consult the confidential information or documents held by Revenu Québec regarding the person identified in Part 1. In the case of a power of attorney, in addition to consulting confidential information and documents regarding the person identified in Part 1, the designated person can also represent that person and act on that person’s behalf in dealings with Revenu Québec.

Note that you can grant the designated person online access to the file of the person identified in Part 1. If you wish to do that, enter the designated person’s professional representative number on line 16 and make sure the designated person’s Québec enterprise number (NEQ) has been entered on line 10. If you do not know the professional representative number, request it directly from the designated person.

The designated person will be empowered to either consult the type of information or documents specified in Part 3, or to consult, make changes and submit such information or documents to Revenu Québec, depending on whether you are granting an authorization or a power of attorney in Part 4, and on the online services offered on our website.

If you do not wish to grant the designated person online access to the file of the person identified in Part 1, leave line 16 blank.

Part 3 Information, documents, periods and taxation years covered by the authorization or power of attorney

If you wish to grant a general power of attorney or authorization, check one of the boxes in section 3.1.

If you check box 21 but would also like the authorization or power of attorney to cover information or documents related to the *Act to facilitate the payment of support* or the shelter allowance program, also check box 22 or box 23 in section 3.2 and provide any requested information.

If you would like to grant a limited power of attorney or authorization, check one or more boxes in section 3.2 and provide any requested information.

You must specify the taxation year(s) or period(s) to be covered by the authorization or power of attorney. The taxation year(s) or period(s) can be in the past, present or future.

Part 4 Authorization or power of attorney

In this part, you must specify whether the person is granting an authorization or a power of attorney to the designated person. An **authorization** allows the designated person to consult confidential information and documents held by Revenu Québec regarding the person identified in Part 1. A **power of attorney** not only gives the designated person access to such confidential information and documents but also allows the designated person to act on the person’s behalf in dealings with Revenu Québec, such as, for example, when it comes to requesting that changes be made to the person’s tax file.

Note that the authorization or power of attorney is no longer valid where the person identified in Part 1 is deceased or found incapable of managing his or her affairs by the Superior Court of Québec. Where the person is found incompetent, his or her legal or authorized representative can designate the same person, or someone else, to act on the person’s behalf.

Part 5 Revocation

The person who authorized the communication of information or documents or who granted a power of attorney is responsible for revoking the same if the person, or his or her legal or authorized representative, deems that it is no longer necessary. To revoke an authorization or power of attorney, complete parts 1, 5 and 6 of this form. You must complete a separate copy of the form for each person with regard to whom you wish to revoke an authorization or a power of attorney.

Note that the signatory can also revoke an authorization or a power of attorney at any time by verbally informing Revenu Québec of his or her wishes. Revenu Québec, however, reserves the right to require written confirmation.

Part 6 Signature

Note that this form will be returned to you if Part 6 is not signed.

In the case of an individual, this part must be signed by the individual or by the individual’s **legal or authorized representative**, who may be a tutor, a curator, a mandatary designated by a mandate in case of incapacity homologated by a court, a liquidator of a succession (estate), a trustee or any other person duly authorized through a power of attorney. The legal or authorized representative will have to provide documents proving that he or she is authorized to sign documents on the person’s behalf and to send Revenu Québec form LM-14-V, *Information About a Representative*.

Where a business wishes to authorize the communication of information or documents or to grant a power of attorney to a designated person, this part must be signed by an **authorized representative**. In the case of an individual in business, the individual must sign. In the case of a corporation, one of the officers (president, vice-president, secretary or treasurer) must sign. In the case of a partnership, one of the partners must sign. Note, however, that the authorized representative can be any other person who provides documents proving that he or she can sign for the business.

The signatory must also enter the date of the signature. The authorization or power of attorney will take effect on that date and will remain valid **indefinitely**, unless a date is entered on line 52 or unless there are changes to be made to the information provided.

Note that if the designated person refuses to represent the person identified in Part 1, the designated person must so advise Revenu Québec in writing. In addition, under no circumstances may a designated person transfer the authorization or power of attorney to another person.

Appendices

If space is insufficient on this form, you must enclose extra sheets containing the applicable information. Make sure you clearly mark on each appendix which part of the form the information pertains to.

In addition, where the form must be signed by more than one legal or authorized representative, you must enclose an appendix containing each representative’s name, signature and position, as well as the date of each signature.

