

Source Deductions Return 2012

To ensure that your source deductions of income tax are calculated correctly, you must remit this form, duly completed, to your employer or payer. Be sure to read the "Instructions" section before completing the form.

1 Information about the employee or payee (please print)

Last name	First name	
Employee or payee number	Date of birth Y M D	Social insurance number

2 Amount to be used to determine the deduction code

2.1 Amounts

Basic amount. Enter \$10,925 unless you have more than one employer and have already entered \$10,925 on a TP-1015.3-V form completed for another employer. In this case, do not complete lines 1 through 10. Go directly to the code box (below line 10) and enter 0 as your deduction code.

	1
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Amount transferred from one spouse to the other

Maximum amount respecting a spouse

\$10,925

Less: Your spouse's estimated taxable income for 2012

Amount transferred from one spouse to the other. If the result is negative, enter 0.

	2
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Amount for dependants

	3
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Amount for a severe and prolonged impairment in mental or physical functions

	5
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Age amount, amount for a person living alone and amount for retirement income

	6
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Add lines 1 through 6.

	7
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Amount for workers 65 or older

	9
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Add lines 7 and 9.

Amounts	=	10
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2.2 Deduction code

Enter the deduction code for the amount on line 10 in the box.

If the amount on line 10 is over \$33,000, enter the amount from line 10 rather than the deduction code.

	Code
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3 Additional amount of income tax to be withheld

Enter the additional amount to be deducted for each pay period.

Additional amount of income tax to be withheld	=		11
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4 Deductions

In this section, enter the deductions to be taken into account by the employer to calculate source deductions.

Housing deduction for residents of designated remote areas

	14
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Deductible support payments

	15
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Add lines 14 and 15.

(Note that your employer will distribute the amount evenly among the pay periods remaining in the year.)

Deductions	=	19
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5 Exemption

Check the box to the right if you want to ask to be exempted from source deductions of income tax with respect to your employment income.

<input type="checkbox"/>	20
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6 Signature

I certify that the information provided in this return is accurate and complete.

Signature

Date

Work chart 1 – Amount for dependants

If you are claiming an amount for more than two **children under 18** or more than two **other dependants**, attach another sheet containing the requested information and enter the result of your calculations on line 52.

	Children under 18 on December 31, 2012		Other dependants (18 or older)		
	1st child	2nd child	1st person	2nd person	
Amount for children under 18 enrolled in post-secondary studies. Enter \$2,015 per completed term that was started in 2012 (maximum: two terms per child).			\$2,930	\$2,930	40
Estimated net income for 2012 ¹ multiplied by 80%	–	–	–	–	45
Subtract line 45 from line 40. If the result is negative, enter 0.	=	=	=	=	50
Add the amounts on line 50.					52
If any dependant for whom you are claiming an amount reaches the age of 18 in 2012, enter the result of the following calculation: \$244 x number of months in the year up to and including the month of the dependant's birthday. Otherwise , enter 0.				–	55
Subtract line 55 from line 52. If the result is negative, enter 0. Carry the result to line 3.				=	60
Amount for dependants					

1. Do not take into account the amount of the deduction for residents of remote areas or the amount of scholarships, bursaries or any similar financial assistance.

Work chart 2 – Age amount, amount for a person living alone and amount for retirement income

Age amount					
If either you or your spouse is 65 or older in 2012, enter \$2,350 for each person.					70
Amount for a person living alone					75
Additional amount for a person living alone (single-parent family). Enter \$1,585.			76		
\$132 x number of months in 2012 in which you are entitled to child assistance payments	–		77		
Subtract line 77 from line 76.	=		+		78
Add lines 75 and 78.			=	+	79
Amount for retirement income (maximum: \$2,090 for each person)				+	80
Add lines 70, 79 and 80.				=	85
Estimated net family income					
Total of your estimated net income and that of your spouse on December 31, 2012					90
			–	\$31,695	91
Subtract line 91 from line 90. If the result is negative, enter 0.			=		92
Multiply line 92 ▶ <input type="text"/> x 15% ▶				–	95
Subtract line 95 from line 85. If the result is negative, enter 0.				=	96
Amount from line 6 of your spouse's TP-1015.3-V form				–	97
Subtract line 97 from line 96. Carry the result to line 6.				=	98
Age amount, amount for a person living alone and amount for retirement income					

Work chart 3 – Amount for workers 65 or older

Eligible work income					110
			–	\$5,000	111
Subtract line 111 from line 110 (maximum: \$3,000). If the result is negative, enter 0.			=		112
Multiply line 112 ▶ <input type="text"/> x 75.2% (maximum: \$2,256). Carry the result to line 9.				▶	115
Amount for workers 65 or older					

Instructions

Are you required to complete this form?

If you receive a salary, wages, commissions or a similar amount, amounts such as pension income, parental insurance benefits, Employment Insurance benefits, wage loss replacement benefits or any other remuneration from which income tax must be withheld, you must provide your employer or payer with a completed copy of form TP-1015.3-V

- when you take up employment or before you receive remuneration for the first time, if you are remunerated by a payer (rather than an employer);
- within 15 days after an event that results in a **reduction** of the amounts entered on the previous TP-1015.3-V form completed. However, if the source deduction code corresponding to the amount on line 10 does not change, in spite of a reduction in the amounts on lines 2 to 9, you do not have to complete another copy of the form;
- at any time, to claim personal income tax credits or deductions that appear on this form, to request to have an additional amount of Québec income tax withheld or to stop the withholding of Québec income tax from your **employment income**.

If you do not complete form TP-1015.3-V, your employer or payer will take into account only the basic amount in calculating the income tax to withhold.

You are not required to complete this form each year to benefit from the annual indexation of the personal income tax system, since the indexation will not affect your deduction code.

Please note that the personal tax credits and deductions that appear on this form may be subject to a limit if you are not resident in Canada in 2012 or if you become a non-resident in 2012. In such cases, contact us.

Deductions or tax credits that do not appear on this form

To request personal tax credits and deductions that do not appear on this form, complete the *Application for a Reduction in Source Deductions of Income Tax* (form TP-1016-V) so that Revenu Québec may authorize your employer or payer to reduce the tax withheld.

Online service

A dynamic version of this form is available on our website at www.revenuquebec.ca. You can complete the form directly onscreen, which saves you time and helps with calculations.

Line 2 Amount transferred from one spouse to the other

If you expect to have a **spouse on December 31, 2012**, you may claim the "amount transferred from one spouse to the other." However, you cannot claim the amount if your spouse receives indemnities further to an industrial accident, a precautionary cessation of work, a traffic accident or an act of good citizenship or for being the victim of a crime.

Refer to the guide to the income tax return for 2011 and follow the instructions for lines 101 through 299 **when calculating your spouse's estimated taxable income**. Please note that to be able to claim the amount transferred from one spouse to the other, you and your spouse must each file an income tax return for 2012.

Spouse

The person to whom you are married, the person with whom you are living in a civil union or the person who is your de facto spouse.

A **de facto spouse** is the person of the opposite sex or of the same sex who, at any time in 2012,

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of at least one of your children; **or**
- has been living in a conjugal relationship with you for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if you live apart because of the breakdown of your relationship for a period of less than 90 days).

A **spouse on December 31, 2012**, is the person who

- is your spouse at the end of that day. If you and your spouse are living apart on December 31, 2012, because of the breakdown of your relationship, you are considered to have a spouse on December 31, 2012, if you begin living together again and the separation lasts for less than 90 days; **or**
- is your spouse at the time of his or her death in 2012, provided you and your spouse are not living apart on that date because of the breakdown of your relationship and you do not have a new spouse on December 31, 2012.

Line 3 Amount for dependants

Amount for a child under 18 enrolled in post-secondary studies

If you have at least one child under 18 enrolled in post-secondary studies on December 31, 2012, complete work chart 1.

If the child transfers the unused portion of his or her credits to his or her spouse, you cannot claim the amount with respect to that child.

Child under 18 enrolled in post-secondary studies

A person whom you are supporting and who, in 2012, is a full-time student pursuing vocational training at the secondary level or post-secondary studies. The person may be

- your or your spouse's child;
- a person of whom you or your spouse has the custody and control (legally or in fact);
- the spouse of your child;
- the spouse of your spouse's child.

Amount for other dependants

If you have at least one other dependant 18 or older in 2012, complete work chart 1.

Other dependant

A person who fulfills the following three conditions

- is 18 or older in 2012;
- is related to you or to your spouse by blood, marriage or adoption; and
- **ordinarily lives with you** and is supported by you.

The person is not your spouse, is not a person who transfers the unused portion of his or her credits to his or her spouse and is not a child who is transferring to you an amount for a child 18 or over enrolled in post-secondary studies.

Line 5 Amount for a severe and prolonged impairment in mental or physical functions

If you or your spouse expects to claim the amount for a severe and prolonged impairment in mental or physical functions in the 2012 income tax return, enter, for each person, \$2,485 on line 5. For more information, refer to the *Certificate Respecting an Impairment* (form TP-752.0.14-V).

Line 6 Age amount, amount for a person living alone and amount for retirement income

Age amount

If you or your spouse is 65 or older in 2012, enter, for each person, \$2,350 on line 70 of work chart 2.

Amount for a person living alone

If, throughout 2012, you expect to maintain and ordinarily live in a dwelling in which you live alone or only with one or more persons under 18, or one or more of your children 18 or older who are full-time students pursuing vocational training at the secondary level or post-secondary studies, enter \$1,280 on line 75 of work chart 2.

Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps, and which is equipped with kitchen and bathroom facilities. A room in a boarding house or a hotel is not a dwelling.

Additional amount for a person living alone (single-parent family)

Complete lines 76 to 78 of work chart 2 if you expect to be entitled, in 2012, to the amount for a person living alone, and you

- expect to live, at some time in 2012, with one or more of your children 18 or older who are full-time students pursuing vocational training at the secondary level or post-secondary studies, and
- do not expect to be entitled to child assistance payments for the month of December.

Amount for retirement income

If you or your spouse expects to receive retirement income entitling you or your spouse to a tax credit in 2012, enter, on line 80 of work chart 2, the amount that you or your spouse expects to receive during the year, up to a maximum of \$2,090 for each person.

Line 9 Amount for workers 65 or older

If you are age 65 or older in 2012, and your eligible work income exceeds \$5,000, complete work chart 3. Only eligible work income earned after you turn 65 will entitle you to the tax credit for workers 65 or older.

In general, "eligible work income" includes employment income, net business income, the net amount of research grants, Wage Earner Protection Program payments and amounts received under a work-incentive project. Employment income consisting solely of taxable benefits that you received from previous employment and amounts giving entitlement to a deduction on lines 293 and 297 of the income tax return are excluded from the eligible work income.

Line 10 Deduction code

Code	Amount (\$)
O	Nil
A	1 – 10,925
B	10,926 – 13,000
C	13,001 – 14,000
D	14,001 – 17,000
E	17,001 – 18,000
F	18,001 – 19,000
G	19,001 – 20,500

Code	Amount (\$)
H	20,501 – 22,000
I	22,001 – 25,000
J	25,001 – 27,000
K	27,001 – 28,000
L	28,001 – 30,000
M	30,001 – 31,000
N	31,001 – 33,000

Line 14 Housing deduction for residents of designated remote areas

If, in 2012, you expect to live in one or more prescribed northern zones for a period of at least six consecutive months beginning or ending in the year, you may enter the lesser of the following amounts on line 14:

- 20% of your net income for 2012; or
- one of the following amounts:
 - \$16.50 multiplied by the number of days in 2012 you expect to live in a prescribed northern zone, if no other person living in the same dwelling (see the definition at the left) claims this deduction; or
 - \$8.25 multiplied by the number of days in 2012 you expect to live in such a zone, in all other cases.

If, in 2012, you expect to live in a prescribed intermediate zone for a period of at least six consecutive months beginning or ending in the year, do the calculation described in the preceding paragraph to determine the lesser amount and enter 50% of that amount on line 14. For further information, refer to the guide *Deduction for Residents of Designated Remote Areas* (TP-350.1.G-V).

Line 15 Deductible support payments

If, in 2012, you expect to make support payments to your spouse or former spouse, to the mother or father of your child, or to a third party, for the benefit of your child or one of the aforementioned persons, you may enter the support paid on line 15, provided, as a rule, you meet the following conditions:

- The support is paid under a judgment or a written agreement, as an allowance payable on a periodic basis for the maintenance of the recipient, the maintenance of one of his or her children, or the maintenance of the recipient and the child, and you are living apart from the recipient at the time the payments are made.
- The support payments are not subject to the measures concerning the tax treatment of support payments.

For further information, refer to the brochure *The Tax Effects of Separation and Divorce* (IN-128-V).

Line 20 Exemption

You can ask your employer to not withhold any income tax from your employment income if you expect that the total of your income from all sources will be lower than the result of the following calculation: the amount on line 10 multiplied by 1.25, plus the amount on line 19. This request is valid only for the year 2012. Note that this exemption cannot be requested for a remuneration that is not an employment income.

See also the *Application for a Reduction in Source Deductions of Income Tax* (form TP-1016-V).