

## Power of Attorney, Authorization to Communicate Information, or Revocation

Complete this form<sup>1</sup> if you wish to

- authorize the Ministère du Revenu to communicate confidential information to a designated person and allow the person to consult documents containing such information (**authorization**);
- appoint a mandatary to represent you with the Ministère du Revenu (**power of attorney**). Under the power of attorney, the Ministère may disclose to the mandatary (the person to whom a mandate is given by the mandator) the information necessary for carrying out the mandate and may allow the mandatary to consult documents containing such information. The mandatary may also request tax-related changes;
- revoke or modify an authorization or power of attorney that has already been submitted to the Ministère (**revocation**).

The authorization or power of attorney may relate to one or more laws administered by the Ministère du Revenu (*Taxation Act, Act respecting the Québec sales tax, Fuel Tax Act, Tobacco Tax Act, Excise Tax Act, Act to facilitate the payment of support, etc.*).

If you are completing this form as the **authorized representative** of another person, you must provide the documents attesting that you are authorized to act on the person's behalf. This requirement does not apply if you are one of the partners of a partnership or the president, vice-president, secretary or treasurer of a corporation.

### Validity period of an authorization or a power of attorney

An authorization or a power of attorney is valid for a **maximum of three years** from the date of the signature. When the three-year period has elapsed, the authorization or power of attorney must be renewed.

You may **modify or revoke** an authorization or a power of attorney at any time.

Return this form, duly completed and signed, to one of the following addresses.

### Photocopies are not accepted.

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- Complexe Desjardins, C. P. 3000, succursale Desjardins  
Montréal (Québec) H5B 1A4

### Parts to be completed

To **grant** authorization or a power of attorney, complete Parts 1, 2 and 3 of this form.

To **revoke** an authorization or a power of attorney, complete section 1.1 and Part 4.

To **modify** an authorization or a power of attorney, complete **Parts 1, 2, 3 and 4**. You must first revoke the existing authorization or power of attorney (section 1.1 and Part 4), and then grant another authorization or power of attorney (section 1.2 and Parts 2 and 3).

## 1 Identification (please print)

### 1.1 Person who authorizes the communication of information or who grants a power of attorney (mandator)

Name of business or last name and first name of individual		Area code	Telephone	Extension
Address		Postal code		
<b>Indicate the numbers applicable:</b>				
Social insurance number	Québec enterprise number (NEQ)	Identification number		

### 1.2 Person to whom the Ministère is authorized to communicate information or to whom a power of attorney is granted (mandatary)

Name of business or last name and first name of individual		Area code	Telephone	Extension
Address		Postal code		
<b>Indicate the numbers applicable:</b>				
Québec enterprise number (NEQ)	Identification number			

(continued on next page)

1. The form may be completed by an individual (including an individual in business), a corporation, a partnership, a trust, etc.

## 2 Information covered by the authorization or power of attorney (complete sections 2.1 and 2.2)

2.1 This authorization or power of attorney covers only the documents or information related to

- my personal income tax return(s)
- my corporation income tax return(s)
- my trust return(s)
- my advance payments of the tax credit for home-support services for seniors
- my shelter allowance
- my returns in respect of licence-related duties ▼ Where applicable, specify the file number(s) ▼
- the QST<sup>2</sup> and GST/HST returns my business must file \_\_\_\_\_
- my fuel tax returns \_\_\_\_\_
- my tobacco tax returns \_\_\_\_\_
- my source deductions and employer contributions \_\_\_\_\_
- my support payments \_\_\_\_\_
- the following information or documents: \_\_\_\_\_
- all information held by the Ministère with regard to me for the application or enforcement of tax legislation and the *Excise Tax Act*.

2.2 The authorization or power of attorney covers the following years or periods: \_\_\_\_\_

## 3 Authorization or power of attorney (complete the authorization or power of attorney and then sign)

**Authorization**

I, \_\_\_\_\_, authorize the Ministère du Revenu to communicate the information specified  
Name (please print)  
in Part 2 to the person named in section 1.2.

**or**

**Power of attorney**

I, \_\_\_\_\_, appoint as mandatary the person named in section 1.2. This person will represent me  
Name (please print)  
with the Ministère and be empowered, on my behalf, to submit to the Ministère any information or document specified in Part 2, to make changes to such information or documents, and to take part in any negotiations with the Ministère respecting such information or documents. I authorize the Ministère to disclose to the mandatary named in section 1.2 the information necessary for carrying out the mandate.

### Signature

This authorization or this power of attorney will remain valid for three years from the date indicated below,  
**or** until \_\_\_\_\_ (**maximum three years**), unless it is revoked by me or my authorized representative.

\_\_\_\_\_  
Signature of individual or authorized representative

\_\_\_\_\_  
Position

\_\_\_\_\_  
Date

**Complete Part 4 only if you wish to revoke or modify an authorization or power of attorney. You may provide a new authorization or power of attorney only after having revoked the existing one.**

## 4 Revocation

Check the appropriate box:  revocation of an authorization  revocation of a power of attorney

I, \_\_\_\_\_, revoke the authorization or the power of attorney  
Name (please print)

granted to \_\_\_\_\_, on \_\_\_\_\_  
Name (please print) Date

\_\_\_\_\_  
Signature of individual or authorized representative

\_\_\_\_\_  
Position

\_\_\_\_\_  
Date

2. "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 the *pari mutuel*, tax on lodging, specific duty on new tires.