General information

All the forms you need to calculate your federal tax are included in the following pages. You will find two copies of the *General Income Tax and Benefit Return* and the related schedules. Complete the schedules that apply to you, and attach a copy to your return.

If you had income from a business (including income you received as a limited or non-active partner), and the business has a permanent establishment in a province outside Quebec, complete Form T2203, *Provincial and Territorial Taxes for 2016 – Multiple Jurisdiction*s.

The province of Quebec develops and administers their tax laws and policies. If you live in the province of Quebec, you may need to file a separate provincial income tax return. For information about your tax liability, visit **revenuquebec.ca/en**.

Child assistance

Child assistance is a form of financial assistance paid to all eligible Quebec families with one or more dependent children under 18 years of age.

The payment is calculated based on your family income for the previous year, your conjugal status (with or without a spouse), the number of dependent children under the age of 18 living with you and the number of children in shared custody.

You must file your application for child assistance with Retraite Québec. You must also inform Retraite Québec of any change in your family situation. **You do not have to file an application for a new birth in Quebec.** The Registrar of Civil Status will automatically notify Retraite Québec.

You can apply on Retraite Québec's website at **rrq.gouv.qc.ca/children** or contact Retraite Québec to obtain the *Application for Child Assistance Payments* form.

For more information

For more information on your file at Retraite Québec, visit the online My Account service at **rrq.gouv.qc.ca/myaccount**.

For more information on child assistance payments, visit Retraite Québec's website at **rrq.gouv.qc.ca/children** or call one of the following telephone numbers:

Québec region **418-643-3381**
Montréal region **514-864-3873**
Toll-free... **1-800-667-9625**