

Revenu Québec is a government agency whose primary role is to see to the collection of income tax and consumption taxes, so that each person finances a fair share of public services. Revenu Québec collects around 80% of the government's own-source revenues. It is also responsible for making recommendations to the government regarding amendments to fiscal laws, policies and programs.

The agency administers taxation-related social programs and any other tax-collection and redistribution program entrusted to it by the government. Revenu Québec administers the support-payment collection program to ensure that support to which children and custodial parents are entitled is received regularly.

Since April 1, 2006, Revenu Québec has ensured the provisional administration of unclaimed property and its liquidation. Also, as part of efforts to modernize the State, *An Act to amend the Act respecting the enterprise registrar and other legislative provisions* was assented to December 2006. In accordance with this law, the activities of the enterprise registrar have fallen under the responsibility of Revenu Québec since April 1, 2007.

AN EVOLVING CLIENTELE

Given the different areas in which Revenu Québec operates, its client groups are growing and are as diversified as ever. These include individuals who produce annual income tax returns and beneficiaries of tax-related social programs. They also include enterprises, companies, and agents who collect taxes at the source and deductions, and remit them to the government. Revenue Québec's information, prevention, collection, control, and audit activities involve many exchanges with members of the public and companies.

The Québec Ombudsman is aware that the diversity of programs and responsibilities, and the centralization of services within the Agency are a major challenge. Revenu Québec must be able to adapt its service approach not only to its different client groups, but also in accordance with the purpose of its programs.

MODIFICATIONS TO THE TAX CREDIT FOR HOME-SUPPORT SERVICES FOR SENIORS

Since January 2000, people 70 years and older can benefit from a tax credit on expenses incurred for home-support services. A number of improvements were made to this credit at the beginning of 2007. In particular, the eligible expense limit was raised from \$12,000 to \$15,000, the credit can be paid in advance, and its rate was raised from 23% to 25%.

Furthermore, Revenu Québec is now completely responsible for the administration of this tax credit. Previously, the Service de paie Desjardins—the Centre de traitement *Chèque emploi service*—calculated the employer contributions for the person requesting the tax credit. It withdrew the amount from its account on top of the salary to be paid to the employee. It also took care of deductions at source from the employee's salary. The tax credit was paid by the *Chèque emploi service* as services were rendered and paid, which has no longer been the case since January 1, 2007.

Seniors must now pay the company that provides services directly, unless they pay to continue to use the services of the Service de paie Desjardins or those of another payroll management service.

The Québec Ombudsman examined how these provisions would be implemented. Revenu Québec wrote those who benefit from the tax credit to advise them of the changes. The forms and the information required to ask for advance payments for 2007 were included with the letter. Furthermore, Revenu Québec agents received training on this.

Among other facilitative actions, the Québec Ombudsman notes that the Agency does not systematically require receipts for expenses eligible for the tax credit; however, it reserves the right to ask for them as part of an audit.

Since January 1, 2007, the Québec Ombudsman has not received any complaints regarding changes to the tax credit for home-support services for seniors. It will closely monitor this matter over the next year.

TAXATION

Complaints Reviewed by the Québec Ombudsman

Taxation		Complaints*	Complaint Grounds	Unsubstantiated Grounds	Substantiated Grounds
2006-2007	Taxation	332	344	292	52
	Direction générale des biens non réclamés	7	7	2	5

* Excluding complaints whose processing was interrupted or which were referred

TYPE OF COMPLAINTS

The complaints received by the Québec Ombudsman varied widely and were mainly from individuals and individuals in business, and less frequently from companies, although they also have access to our services. The complaints related to income and consumption taxes. For example, taxpayers contested Revenu Québec's collection measures, as well as annual contributions. They requested the cancellation of penalties and interest, and complained when income or consumption tax refunds were delayed. The taxation-related programs administered by Revenu Québec, such as the shelter allowance program and the work premium program, were also called into question. Most complaints regarding the Direction générale des biens non réclamés related to the time required to process files.

The Québec Ombudsman receives many calls regarding the scope of Revenu Québec's powers. For example, as part of its plan to fight tax evasion, the Agency may use alternative contribution methods such as contributions by net worth to recover undeclared amounts. This practice has led citizens who are audited by Revenu Québec to contact the Québec Ombudsman to inquire as to the legality of this type of contribution.

Some complaints received had to do with the management of documents produced by taxpayers.

THE PROCESSING OF DOCUMENTS BY REVENU QUÉBEC

In its *Service Statement*, Revenu Québec states that its objective is to send income tax refunds or notices of assessment within 28 days when a return is prepared on paper. The Agency attempts to respond to letters from the public within 35 days of their receipt by mail at its offices.

Every year, the Québec Ombudsman receives complaints from the public regarding the processing of documents sent to Revenu Québec. Documents that are not correctly processed, or that are not processed at all, have a direct impact on the services offered, particularly given that Revenu Québec uses a self-assessment system that places the burden of proof on citizens. Taxpayers must attest to their situation: civil status, identification of the spouse and the existence of a child. Citizens must also confirm income and expenses. Most of the time, this evidence is presented in writing.

While Revenu Québec receives many documents, errors and delays in processing them should never have a negative effect on a citizen. The Québec Ombudsman's review of complaints has revealed a variety of problems, and here are a few concrete examples.

THE LOSS OF DOCUMENTS

Complaints show that sometimes Revenu Québec is unable to trace a document sent by a citizen, who then has to send the document again. Often this means that the citizen has to obtain and pay for a new copy of the document.

FAILURE TO FOLLOW UP ON A CITIZEN'S WRITTEN REQUEST

Revenu Québec undertakes to follow up on correspondence from citizens within 35 days after it is received. The Agency does not send acknowledgements of receipt to citizens.

In some cases, Revenu Québec entered the documents sent by a citizen in a file but did not assign an agent to read them. The Québec Ombudsman has noted that even documents sent at a Revenu Québec agent's request can go unanswered.

Consequently, the Québec Ombudsman has concluded that citizens should follow up with the Agency by phone 35 days after having sent a letter or a document. Revenu Québec, for its part, should improve this area of its activities.

Practices complicate one woman's life

In June 2006, a woman informed Revenu Québec in writing with supporting documents of the death of her mother in March 2006. She asked the Agency to send any correspondence to her personal address.

In the months that followed, the woman noticed that Revenu Québec was still paying her mother's shelter allowance and that it had sent a cheque for an income tax refund in August 2006. In September, the woman returned the cheque and contacted a Revenu Québec agent. The agent informed her that the Agency had not been advised of her mother's death and that there was no trace of the documents she had sent. The woman returned the documents and decided to file a complaint with the Québec Ombudsman, believing that Revenu Québec's computer system was at fault.

The Québec Ombudsman asked Revenu Québec to speed up the processing of this file, as the women had been waiting since June 2006 for the certificate of distribution required to settle the estate. It asked the Agency to trace the documents sent by the woman.

Revenu Québec finally located the woman's documents in October and made the necessary changes to the file.

The review of the complaint revealed two Revenu Québec practices that were at the source of the confusion. At the time the complaint was filed, it was impossible to trace the documents resent by the woman in September because Revenu Québec's processing time for mail is around 35 days. The documents sent had not yet been entered in the Agency's computer system. Furthermore, the first time the woman sent the documents, in June, she put them in a single envelope: the application for the shelter allowance, the correspondence, the refund cheque, the request for the notice of distribution and the information regarding the statement of death. The documents were all sent to the area that processes applications for shelter allowances, because that was the first document in the envelope. The documents should have been forwarded to three different areas: shelter allowance, personal income tax and tax collection. The agent who received the documents regarding the shelter allowance did not check the documents and filed them all in the same file.

REQUESTS FOR DOCUMENTS ALREADY IN THE FILE

Members of the public have expressed their dissatisfaction with having to send Revenu Québec the same documents more than once. In the Québec Ombudsman's review of complaints, it noted that in fact certain Revenu Québec agents did ask citizens to send documents more than once rather than consulting their file.

Twice rather than once

A citizen complained to the Québec Ombudsman that Revenu Québec had asked him to produce receipts a second time for tuition fees for the tax years 1998 to 2001.

In this case, in spite of the fact that the man explained to Revenu Québec that he had sent the supporting documents in question with his income tax return, the agent insisted that he send them again.

Revenu Québec's request created needless effort for the man in question. He had to request a copy of the supporting documents from his school. We therefore reached an agreement with the Agency that the files would be consulted for the information required for the years for which receipts were produced.

Recommendations

Given that Revenu Québec attempts to follow up on letters from citizens, which often contain documents or receipts, within 35 days;

Given that documents or receipts are sometimes not entered in the file, entered but not sent to an agent, or not all sent to the area responsible, it is recommended:

- That Revenu Québec consider the possibility of reducing the 35-day time frame to follow up on letters from citizens;
- That Revenu Québec review its processes to:
 - Ensure that the documents and receipts received from citizens are properly examined and sent to each of the areas that must process them;
 - Avoid asking citizens for new copies of documents or receipts that have already been sent.

Comments of Revenu Québec

Revenu Québec has indicated that it will develop an action plan to follow up on the recommendations of the Québec Ombudsman, more specifically to review its process and the 35-day time frame to follow up on correspondence.

PROCESSING TIME HAS AN IMPACT ON THE TAX BENEFIT

The Québec Ombudsman noted during its interventions that the time required to process mail can adversely affect citizens. Even if a person has sent documents in the prescribed form and time frame, Revenu Québec does not always process the information fast enough for the first payment of the tax benefit.

Comments of Revenu Québec

Revenu Québec has informed the Québec Ombudsman that its action plan will address this type of situation.

Unfair consequences

In May 2006, a woman contacted Revenu Québec to reregister for the *Work premium* program after a disruption of employment. The agent asked for written justification. The woman sent an explanatory letter at the end of May. She had thus respected the program's rules, making her eligible for a first payment on July 15. At the beginning of July, the woman asked Revenu Québec about the progress of her request. The agent advised her that the explanatory letter was not in the file. He said that Revenu Québec receives a lot of mail and that the staff had undoubtedly not had the time to process it completely. Then another agent asked her to fax the letter to activate her file. He pointed out that since Revenu Québec uses the date the file is activated as the starting date, it was too late to receive a payment in July, and that she would have to wait until the second payment set for October 15.

The Québec Ombudsman believes that Revenu Québec's delay in processing its mail was prejudicial to the woman, because it deprived her of her right to receive the first payment of the *Work premium*. The Québec Ombudsman asked the Agency to issue the July cheque, as would have been done had the woman's letter been processed within a reasonable time. Revenu Québec recognized its responsibility and agreed to pay the July premium.

Who failed to respect the deadline?

On June 15, 2006, a woman mailed her request for advance payment of the tax credit for child-care expenses to Revenu Québec using the preaddressed envelope provided for this purpose. The deadline was July 1. Revenu Québec registered her request on July 17 and informed her that she would not receive the payment because the deadline had passed.

The Québec Ombudsman asked Revenu Québec to verify the woman's form to determine the date of the request. The form confirmed that she had made her request before the deadline and that she therefore had a right to the July payment. The Agency agreed to pay the amount based on the request date and not the registration date.

THE COLLECTION OF SUPPORT PAYMENTS

Support payments are set by court decision. Revenu Québec has different ways of collecting the payments: through a deduction at source, by means of a payment order, or using any other enforcement measure provided for in *An Act to Facilitate the Payment of Support* or in the Code of Civil Procedure of Québec.

The number of complaints received by the Québec Ombudsman has decreased over the last three years. In 2006-2007, complaints regarding the collection of support payments dropped by over 50%. Revenu Québec has improved the management of its collection program, and we applaud this.

Complaints Reviewed by the Québec Ombudsman

Collection of support payments	Complaints*	Complaint Grounds	Unsubstantiated Grounds	Substantiated Grounds
2006-2007*	107	111	74	37

* Excluding complaints whose processing was interrupted or which were referred

TYPE OF COMPLAINT

The grounds for complaint regarding the *Support Payment Collection Program* most commonly relate to:

- The interruption of support payments to a creditor or irregular payments;
- Delays in acting or inaction when the debtor does not pay support;

- Collection that is disproportionate with the debtor's ability to pay;
- The time required to reduce or cancel an attachment;
- The interpretation and the application of decisions of the courts;
- The obligation of creditors and debtors to obtain a new judgment every time they want to change or cancel their support payments.

STATEMENTS REMAIN DIFFICULT TO UNDERSTAND

Several times in recent years, the Québec Ombudsman has criticized the complexity of Revenu Québec statements sent to creditors and debtors of support payments. In fall 2006, the Agency decided to review them, a decision welcomed by the Québec Ombudsman. Revenu Québec mandated a firm of experts to analyze the statements and propose improvements. As part of its mandate, the public accountant met the Québec Ombudsman in January 2007 to express a point of view on the matter.

Here is an overview of the Québec Ombudsman's suggestions for simplifying statements:

- Improve the transaction detail;
- Attach calculation detail for more complex calculations;
- Indicate the advances issued by Revenu Québec to creditors, because a judgment could result in one of the parties having to reimburse amounts advanced;
- Make statements securely available to the parties via the Internet.

The Québec Ombudsman is awaiting results.

LACK OF TIME FOR MORE COMPLEX FILES?

This year, the Québec Ombudsman received over 20 complaints from citizens about situations they had tried unsuccessfully to resolve with Revenu Québec. These represent the majority of substantiated complaints that required the Québec Ombudsman's intervention to help citizens having problems with the processing of their support payment files. The Québec Ombudsman wonders why this is the case. Is it due to a sudden increase in complex situations? Were agents being less attentive, or was their workload excessive?

Revenu Québec management reports show a constant reduction in staff at the Direction principale des pensions alimentaires, while the number of judgments to apply is increasing. In fact, the number of employees dropped from 526 to 441 full-time people, a decrease of slightly more than 15% between 2002-2003 and 2005-2006. However, the number of debtors and creditors grew from 232,233 to 260,585, an increase of over 10% for the same period.

According to Revenu Québec, the increased workload is counterbalanced by improvements made since 2002 to the management information system of the *Support-payment collection program*. The Québec Ombudsman has also noted the effects of these improvements. For example, complaints regarding advances to creditors have clearly declined since 2005.

The Québec Ombudsman noted that citizens try to contact Revenu Québec to understand or sort out their situation and are unable to. They have to turn to the Québec Ombudsman to solve their problem. Very often, an additional verification by Revenu Québec could have solved the problem.

If, as Revenu Québec maintains, workload is not an issue, why do the front-line agents not perform an in-depth analysis of problems raised by citizens? Has the increase in the number of files, in spite of improvements to the file management system, left less time for agents to handle more complex situations?

Revenu Québec has confirmed that agents have less time to discuss support payment with creditors and debtors. They have taken training in communicating with clients to ensure that they can refer them to the appropriate resources (legal aid, the Ministère de la Famille, des Aînés et de la Condition féminine, a CLSC, etc.). And Revenu Québec has pointed out that its support payment agents cannot provide legal advice or psychological support.

Given the context and the explanations from Revenu Québec, the Québec Ombudsman believes that more complex aspects of files should be handled by public servants who are less solicited by clients and whose workload is adjusted accordingly.

Here are a few examples of situations in which the Québec Ombudsman's intervention was required to help support payment creditors and debtors.

A simple verification would have avoided one woman's concerns

A woman's support payments were interrupted because Revenu Québec had not been receiving the deductions from her former spouse's salary for over two months. In the meantime, the Agency had paid advances up to the maximum authorized by law.

The woman was puzzled, because her former spouse maintained that the deductions at source had been made for each pay period. The agent stuck to her decision in spite of this information. The woman was worried and contacted the Québec Ombudsman, confiding that she would not have enough money to pay her next month's rent.

Once the verifications were made, it turned out that Revenu Québec had indeed received the source deductions made by the employer. However, the amounts were allocated in error to Revenu Québec, because the man owed the Agency money. Given that the woman had been in a precarious situation for close to five weeks, the Québec Ombudsman asked the agent to immediately pay the amounts due via direct deposit. The agent hesitated, because a payment was not planned for another week. The Québec Ombudsman insisted and prevailed. To the woman's great relief, Revenu Québec made the deposit immediately.

Recommendation

The Québec Ombudsman recommends:

That with regards to the support payment collection system, the methods of reimbursement of amounts due to Revenu Québec take into account the needs of support payment creditors and adapt to individual situations.

Comments of Revenu Québec

Revenu Québec indicated that it already applies the principles of this recommendation and will continue in its efforts as part of the action plan being developed.

An error with serious consequences

Revenu Québec advised a woman that she would stop receiving her support payments in two weeks. The Agency had been paying her in advance, but the authorized maximum had been reached. In a phone interview, the woman said that once her support payments stopped, she would have no income. The agent suggested that she apply for welfare. To the woman's astonishment, the agent added that her former spouse's employer claimed to have sent all the amounts deducted to Revenu Québec over recent months, for a total of \$2,236.

Once informed of the situation, the Québec Ombudsman asked Revenu Québec to immediately check what had happened. The agent indicated that the investigation could take a long time. The Québec Ombudsman insisted that the process be sped up so as not to deprive the woman of her support payments. The next day, Revenu Québec's investigation revealed that the cheques had indeed been sent by the employer. However, the employer had mistakenly used a remittance slip for one of its other employees.

The Québec Ombudsman believes that Revenu Québec should have started the investigation earlier, because the employer had already informed the agent that it had sent in all the amounts collected. This would have prevented the woman's worry and anxiety.

Revenu Québec's inaction causes a woman to go into debt

A woman informed her agent that she had not received her regular support payment. A few weeks later, the situation had not been corrected. She had to ask her former spouse to advance her money. All deductions were made from the debtor's salary for each pay period, as required by Revenu Québec.

The Québec Ombudsman's review of the file revealed that the debtor's employer had not sent Revenu Québec the amount due for the last nine weeks, for a total of \$1,200. Revenu Québec had not realized this as it was issuing the woman advances. According to the Québec Ombudsman, Revenu Québec should have monitored the file more closely and been more firm with the employer, particularly given that it knew the employer was not submitting regular payments.

Revenu Québec "forgets" to pay \$700

In verifying statements provided by Revenu Québec, the Québec Ombudsman noted that a woman receiving support payments was owed \$1,300. Yet according to the debtor's statement, he only had \$600 left to pay. What accounted for the \$700 difference?

The Québec Ombudsman asked Revenu Québec to trace the difference. The Agency noticed that the debtor had already paid \$700, but that the amount had been "forgotten" in the account for the past two months. The agent neglected to make the computer transactions necessary for the support payment.

An unjustified delay to increase support payments

An agreement entered into in 1996 set a woman's support payments at \$80 per month, for as long as her former spouse was having his salary attached to repay a debt to employment insurance. Once the debt was repaid, the payments would increase to \$150 per month. This never happened.

The woman asked why her support had stayed the same for 10 years. She asked Revenu Québec several times for information on the matter, and each time she received a different answer. Finally, a lawyer referred her to the Québec Ombudsman.

Revenu Québec maintained that it was up to the woman to prove that her former spouse had paid his debt to employment insurance. But at the same time, the Agency admitted that the agent could approach the former spouse directly. At the Québec Ombudsman's request, the agent did so. The former spouse confirmed that his debt to employment insurance had been completely repaid some time ago. As it was no longer possible to prove exactly when the debt was paid, the creditor and debtor agreed to January 1, 1998 as the starting date for the adjustment to support payments.

The arrears amounted to \$8,000. Of this amount, \$4,300 would go to the Ministère de l'Emploi et de la Solidarité sociale, which had paid benefits to the woman for a few years. The creditor was therefore entitled to \$3,700. Furthermore, her existing support payment was set at around \$200 per month, including annual adjustments, or close to twice what she had been receiving for 10 years.

The woman's ordeal wasn't over, however, because a few weeks later she again had to ask for the Québec Ombudsman's help to recover the \$3,700 in arrears from her former spouse. The Revenu Québec agent thought that she did not care about collecting the arrears, because she was receiving higher support payments! The agent also wanted to be sure that her former spouse would not quit his job to avoid any further payments.

At the Québec Ombudsman's request, the agent contacted the creditor and the debtor, who finally reached an agreement on the payment of arrears. The amounts collected were split between the woman and the Ministère de l'Emploi et de la Solidarité sociale, to which the former spouse also owed money.

The Agency deducts double the support payment

A man paid Revenu Québec for support for his former spouse by payment order. He fulfilled all his obligations, and the cheques arrived at the Agency on time. In spite of this, his employer informed him that a portion of his salary would be attached beginning the following week at Revenu Québec's request. The man was concerned and contacted the Québec Ombudsman.

After the Québec Ombudsman intervened, Revenu Québec noticed that there had been an error and immediately withdrew the notice of deduction at source, much to the man's relief.

Revenu Québec refuses to reduce an attachment of 50% of a salary

The Ministère de l'Emploi et de la Solidarité sociale attached 30% of a man's salary because he had not repaid \$5,000 for overpayment of social assistance. This was not his only debt, because he also had to make retroactive support payments of \$325 per month. Revenu Québec took legal measures and also attached the man's salary. The attachment was now 50%, the maximum allowed by law in these circumstances. Once his rent was paid, the man had less than \$100 per month to live on.

The man asked Revenu Québec to reduce the attachment and to spread his repayment out. His request was refused. He was discouraged and seriously considered quitting his job, where he earned \$11 an hour. The risk that he would do so was real, given that social assistance cannot be attached. He decided to contact the Québec Ombudsman first.

Our review of the man's complaint showed that on top of attaching 30% of his salary, the Ministère de l'Emploi et de la Solidarité sociale paid his former spouse welfare benefits in addition to his support payments, which were not enough for her basic needs and those of her children. While waiting for the former spouse to receive the support due to her, the amounts that Revenu Québec continued to attach were turned over to the Ministère de l'Emploi et de la Solidarité sociale, by virtue of a subrogation.

Revenu Québec was willing to accept to withdraw its attachment of 50% on the salary on the sole condition that it be the preferred creditor, before the Ministère de l'Emploi et de la Solidarité sociale. The Québec Ombudsman's arguments to persuade Revenu Québec to reduce the attachment were in vain.

Given Revenu Québec's lack of cooperation and the urgency of the situation, the Québec Ombudsman asked the Ministère de l'Emploi et de la Solidarité sociale to renounce its status as the preferred creditor. Its proposal was easily accepted, given that in practice this department holds both debts. The attachment on the salary was therefore reduced to 30%, allowing the man to keep his job, and to continue to make support payments and repay his debt to the State.

THE DIRECTION GÉNÉRALE DES BIENS NON RÉCLAMÉS

As part of the modernization of the State, Revenu Québec has new responsibilities. As of April 1, 2006, it is the only organization designated to collect and administer for the time being unclaimed property that falls under public responsibility. Previously, the Public Curator managed this property. The Direction générale des biens non réclamés retains the same mission and the same human resources.

The main types of unclaimed property are:

- estates;
- property found on the corpse of an unidentified person;
- property abandoned by dissolved companies;
- property located in Québec, the owners of which are unknown or cannot be found;
- vehicles abandoned on public thoroughfares.

FINE-TUNING AT THE DIRECTION GÉNÉRALE DES BIENS NON RÉCLAMÉS

In 2001, the Québec Ombudsman intervened with the Public Curator, which was then responsible for administering unclaimed property, to change a practice it believed to be illegal. The Public Curator required that heirs be represented by a notary to settle an estate, even though the Civil Code of Québec provides that the liquidator has the power required to carry out this transaction. This practice resulted in additional fees for heirs. The Public Curator justified its position by the fact that having an estate settled by a professional who understands the legal obligations regarding liquidating an estate makes the work of agents easier and better protects the rights of citizens. The Public Curator had agreed to lift this requirement and to change a form letter it used to inform citizens accordingly.

On August 2, 2006, a man filed a complaint with the Québec Ombudsman because an agent from the Direction générale des biens non réclamés asked him to hire a notary.

This file gave the Québec Ombudsman an opportunity to review this matter with representatives from the Direction générale des biens non réclamés and to have them honour the 2001 commitment. The man obtained the information he wanted, without an intermediary.

Comments of Revenu Québec

Revenu Québec informed the Québec Ombudsman that the Direction générale des biens non réclamés has reiterated to employees of the area in question that they could not ask heirs to hire a notary.

THE REGISTRAIRE DES ENTREPRISES

NO FEES FOR VICTIMS OF IDENTITY THEFT

A man who was victim of identity theft was advised by the Registraire des entreprises that he had to fill out an annual declaration form. Since he had never registered with this agency, he contacted customer service and asked that his registration be cancelled. The agent informed him that he would be charged \$80 to cancel the registration. The Québec Ombudsman went to the Department with the man's complaint in hand and pointed out that citizens were being unfairly penalized when they showed that fraud had indeed been committed. As a result, the Registraire des entreprises changed its policy to allow people who are the victim of identity theft to have their name removed from the register at no charge.

BETTER COORDINATION TO AVOID NEEDLESS FEES

The Registraire des entreprises charged a man for producing his annual declaration late. The man maintained that he sent the information required when he completed and sent Revenu Québec *Appendix O* with his annual income tax return. He was convinced that he had fulfilled his obligations and that the completed document would be sent to the appropriate person. Verifications made by the Québec Ombudsman revealed problems with the matching process set up by Revenu Québec and the Registraire des entreprises. Appendix O, which is attached to the taxpayer's income tax return, serves as the annual declaration for the Registraire des entreprises. The process therefore requires that the different departments work together. While Revenu Québec confirmed receiving the document, it cannot be found. The Registraire des entreprises agreed to reimburse the fees the man had paid.

Comments of Revenu Québec

Revenu Québec and the Registraire des entreprises reviewed their process, and improvements will be identified in the action plan, which will be implemented to follow up on the Québec Ombudsman's recommendations.