

Last name of applicant \_\_\_\_\_ First name of applicant \_\_\_\_\_

**Note**  
If you have a spouse, only one of you may submit an application.

To receive advance payments of the tax credit for childcare expenses, you must file a new application every year. Complete this form to apply for advance payments for 2014.

**Online services:** You can apply for advance payments by using the online services available at [www.revenuquebec.ca](http://www.revenuquebec.ca).

### 1 Information about you (the applicant)

**Social insurance number** \_\_\_\_\_ **Date of birth** \_\_\_\_\_  
1 2 Y Y Y Y M M D D

Apartment \_\_\_\_\_ Street number \_\_\_\_\_ Street name, P.O. box \_\_\_\_\_  
3

City, town or municipality \_\_\_\_\_ Province \_\_\_\_\_ Postal code \_\_\_\_\_  
4 5

6 Are you or your spouse, if applicable, the parent of a child **living with you** at the time of application?  Yes  No

7 Are you a Canadian citizen, a permanent resident or a person on whom Canada has conferred refugee protection?  Yes  No

8 Do you have a spouse?  Yes  No

### 2 Information about your spouse

Last name \_\_\_\_\_ First name \_\_\_\_\_  
10 11

Social insurance number \_\_\_\_\_ Date of birth \_\_\_\_\_  
12 13 Y Y Y Y M M D D

### 3 Estimated childcare expenses for 2014 that qualify for the tax credit

	A	B	C	D	E
Last name and first name of each eligible child for whom expenses are incurred (see the definition on page 3)	Date of birth <small>Y M D</small>	Childcare fee per day (see notes below)	Number of days in childcare in 2014	Expected childcare expenses for 2014 <b>B x C</b>	Identification number or social insurance number of the childcare services provider
	<small>30</small>		X		
	<small>31</small>		X		
	<small>32</small>		X		
	<small>33</small>		X		
	<small>34</small>		X		
	<small>35</small>		X		
Total expenses that you could not enter on lines 30 to 35, because space was insufficient			<small>36</small> +		
Add the amounts in column D.			<small>41</small> =		
<b>Estimated childcare expenses for 2014 that qualify for the tax credit</b>					

- Notes:**
- The reduced contribution of \$7 per child per day set by the government **does not qualify** for the tax credit.
  - Expenses reimbursed by the Ministère de l'Emploi et de la Solidarité sociale (MESS) or the Ministère de l'Immigration et des Communautés culturelles (MICCC) or the portion of the expenses for which you receive an allowance from the MESS **do not qualify** for the tax credit.
  - If the payments were made to a **camp** or **boarding school**, the maximum amount that can be entered in column D is \$175 per week for an eligible child born after December 31, 2007, and \$100 per week for any other eligible child. The maximum amount is \$250 per week for a child of any age with a severe and prolonged impairment in mental or physical functions.



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**Do not use this area.**

99  Correspondance 48  49

#### 4 Information about the eligible children

Enter the number of eligible children listed in Part 3 who

- have a severe and prolonged impairment in mental or physical functions (childcare expenses limit for one child: \$10,000)
- were born **after** December 31, 2007, other than those covered on line 42<sup>1</sup> (childcare expenses limit for one child: \$9,000)
- were born **after** December 31, 1997, or who had an infirmity, other than those covered by lines 42 or 44<sup>1</sup> (childcare expenses limit for one child: \$4,000)

42	
44	
46	

1. The same child cannot be included on more than one line.

#### 5 Estimated family income for 2014

Family income corresponds to the estimated total of your and your spouse's income (minus deductions).

##### Estimated income

Gross employment income (including tips)

Applicant (annual amount)	Spouse (annual amount)
52	62

Net income (or net loss) from a business, either as the business's sole owner or as an active partner in it. If the business has a loss, enter the amount of the loss, preceded by the minus sign (-).

53	63
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Employment Insurance benefits, parental insurance benefits, disability pension from the Québec Pension Plan or Canada Pension Plan, and amounts from a government work incentive program

54	64
55	65

Scholarships, bursaries or fellowships, and research grants

Estimated income for 2014, other than the income entered on lines 52 to 55 and lines 62 to 65 (for example, investment income, income from the rental of property, taxable support payments, last-resort financial assistance and income replacement indemnities)

56	66
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##### Estimated deductions

Amounts that you or your spouse expects to deduct for 2014 in the calculation of your net income (for example, contributions to an RRSP, contributions to a registered pension plan and employment expenses and deductions). Refer to lines 201 to 252 of the income tax return.

57	67
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#### 6 Other information

Are you or your spouse planning to attend an educational institution (full time or part time) in 2014?

Applicant	Spouse
70 <input type="checkbox"/> Yes <input type="checkbox"/> No	71 <input type="checkbox"/> Yes <input type="checkbox"/> No

#### 7 Documents to be enclosed with the form

Check the boxes corresponding to the documents you are required to enclose according to your situation.

**Photocopy of the birth certificate or attestation of birth**

If you are entering childcare expenses for a child born after December 31, 2012, enclose a photocopy of the child's birth certificate issued by the Directeur de l'état civil du Québec, or a photocopy of the attestation of birth issued by the hospital where the child was born.

**Confirmation of childcare fees and the number of days of care**

Attach form TPZ-1029.8.FA-V (or any other document that provides the same information), duly completed by the childcare services provider or that person's representative.

**Blank cheque or form LM-3.Q-V or LM-3.M-V**

If you are not registered for direct deposit, enclose a voided cheque or form LM-3.Q-V or LM-3.M-V, duly completed. Note that if you are already registered for direct deposit to receive your income tax refunds or your solidarity tax credit payments, you do not need to register for direct deposit again.

**Photocopy of a document attesting to your or your spouse's situation**

Enclose a photocopy of any document attesting that you or your spouse is working, actively seeking employment, attending school or receiving parental leave benefits in 2014. See Part 10 on page 4 to find out which document to attach.

#### 8 Certification

I certify that the information provided on this form constitutes the best possible estimate of my situation for 2014, and I undertake to inform Revenu Québec promptly of any change in this information.

80	Applicant	Date	81	Area code	Telephone (home)	82	Area code	Telephone (work)	Extension
83	Spouse	Date							



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# Tax Credit for Childcare Expenses 2014

## Application for Advance Payments

TPZ-1029.8.F-V  
2013-10  
3 of 4

Please read the information below before completing this form. For more information, call us at one of the following numbers: 514 864-6299 (in the Montréal area), 418 659-6299 (in the Québec City area) or, toll-free, 1 800 267-6299 (elsewhere in Québec). Send your application to Revenu Québec at one of the following addresses: C. P. 6300, succursale Place-Desjardins, Montréal (Québec) H5B 0A6 or 3800, rue de Marly, C. P. 25200, succursale Terminus, Québec (Québec) G1A 0A2.

### 1 Who must complete this form?

Complete this form only if you wish to apply for advance payments of the tax credit for childcare expenses to which you expect to be entitled for 2013.

To apply for advance payments, you must meet the requirements described below and send us this form, duly completed, along with **the required documents**. We must receive this form and all the documents by October 15, 2014.

You can also claim the tax credit for childcare expenses to which you are entitled when filing your 2014 income tax return.

If you have a spouse who also expects to be entitled to the tax credit for childcare expenses, **only one of you** may apply for advance payments for the both of you.

### 2 Definitions

#### Spouse

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

#### Note

- A **de facto spouse** is a person of the opposite sex or of the same sex who
- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of a child of whom you were also the parent; **or**
  - has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for less than 90 days, the 12-month period is considered not to have been interrupted).

#### Eligible child

An eligible child is a child who

- was born after December 31, 1997, and is your or your spouse's child;
- was born after December 31, 1997, is your or your spouse's dependant, and has income of \$7,380 or less for 2014 (this amount may be indexed on January 1, 2014);
- is your or your spouse's child, and is your or your spouse's dependant because of a mental or physical infirmity; **or**
- is your or your spouse's dependant because of a mental or physical infirmity, and has income of \$7,380 or less for 2014 (this amount may be indexed on January 1, 2014).

### 3 Requirements

To be entitled to advance payments of the tax credit for childcare expenses, you must meet the following requirements:

- You or your spouse is the biological or adoptive parent (legally or in fact) of a child living with you at the time of application.
- You are resident in Québec at the time of application, and you are a Canadian citizen, a permanent resident or a person on whom Canada has conferred refugee protection.
- You have a document from the childcare services provider confirming the childcare fees and the number of days for which childcare services will be provided in 2014.
- You estimate that, for 2014, you will be entitled to an amount **exceeding \$1,000** as a tax credit for childcare expenses. However, this requirement does not apply if you estimate that you will also be entitled to a work premium or an adapted work premium exceeding \$500. You do not have to calculate your tax credit for childcare expenses yourself. We will do the calculation for you and notify you of the results.

However, you have to provide information and figures that are **as accurate as possible**. If the amount of the tax credit to which you are actually entitled for 2014 is less than the amount estimated, you will have to pay income tax.

- The childcare expenses are incurred for an eligible child living with you or your spouse where you or your spouse is in one of the following situations (see Part 10, as certain documents must be provided to confirm your or your spouse's situation):
  - you hold an office or employment;
  - you actively operate a business;
  - you practise a profession
  - you do research under a grant;
  - you are actively seeking employment;
  - you attend an educational institution as a student enrolled in an educational program of at least three consecutive weeks, either on a full-time basis (courses and assignments must take up a minimum of 10 hours per week) or on a part-time basis (courses alone must take up a minimum of 12 hours per month);
  - you receive Québec parental insurance plan benefits or benefits related to a birth or an adoption under the Employment Insurance plan.
- You agree that the payments be made by direct deposit.

Please note that we can refuse to process your application for advance payments if you or your spouse received advance payments for a year prior to 2014 and, at the time of processing the application, you or your spouse has not yet filed the income tax return for that year.

Similarly, we can stop or suspend your advance payments if you have not yet filed the income tax return for a year prior to 2014 for which you received advance payments.

### 4 Childcare expenses that do not qualify for the tax credit

The following are examples of expenses that do not qualify for the tax credit:

- the reduced contribution of \$7 per child per day set by the government;
- amounts paid to one of the following persons:
  - the child's father or mother;
  - a person living in a conjugal relationship with you;
  - a person living with you and for whom the child is an eligible child;
  - a person under 18 who is related to you, or to the person living in a conjugal relationship with you, by blood, marriage (or civil union) or adoption, with the exception of a nephew or niece;
  - a person for whom you (or a person living with you and for whom the child is an eligible child) enter an amount on line 367 of the income tax return;
- expenses paid for general or specific teaching services;
- expenses for which another person is already claiming the tax credit for childcare expenses;
- expenses for which a person is or was entitled to a reimbursement or to any other form of assistance (unless the expenses were included in the calculation of the person's income and cannot be deducted in the calculation of the person's taxable income), such as
  - expenses reimbursed by the Ministère de l'Emploi et de la Solidarité sociale (MESS);



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- the portion of childcare expenses for which you receive an allowance from the MESS.
- expenses reimbursed by the Ministère de l'Immigration et des Communautés culturelles (MICCQ) under the Programme d'aide financière pour l'intégration linguistique des immigrants.

## 5 Direct deposit

To receive advance payments, you must be registered for direct deposit. If you are already registered for direct deposit to receive income tax refunds or solidarity tax credit payments, you do not have to register for direct deposit again. The advance payments of the tax credit for childcare expenses will be deposited directly in your account.

To register for direct deposit or make changes to previously provided information, you can

- use the **Register for Direct Deposit** online service available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca);
- enclose a blank cheque marked "VOID" on the front and bearing your name and social insurance number (the cheque must be from an account at a financial institution that has an establishment in Canada); **or**
- file a *Request for Direct Deposit* (form LM-3.Q-V or LM-3.M-V), which is available on our website.

## 6 Terms of payment

Advance payments are made on a monthly basis. You will receive your payments no later than the 15th of each month.

The number of advance payments you receive in the year depends on the date we receive your application. Note that, for you to receive your payment before the 15th day of a given month, we must have received your application before the 1st day of the previous month. For example, to receive a payment before March 15, we must have received your application by February 1.

If you file your application **by December 1, 2013**, you will receive the tax credit in 12 instalments. If we receive your application after that date, the amount will be divided over the number of months remaining in the year after your application has been processed.

## 7 Change in situation

You must inform us immediately if, after you applied for advance payments of the tax credit for childcare expenses, there is a change in your family situation or you or a member of your family no longer meets all of the requirements. For example, you must inform us of a breakdown in your conjugal relationship, a new spouse, a move outside Québec, or if your childcare expenses are less than expected or do not qualify for the tax credit.

To notify us of a change, you must file form TPZ-1029.8.F.C-V, *Change in Situation: Advance Payments of the Tax Credit for Childcare Expenses*, along with the required documents, no later than November 15, 2014.

If the changes involve the location, the number of days of care during the year or the childcare expenses, you must file form TPZ-1029.8.F.A-V, *Childcare Expenses Qualifying for the Tax Credit: Fees and Number of Days of Care in 2014*, or another document containing the same information, duly completed by the person who provides the childcare services or that person's representative.

If you would like to stop receiving advance payments of the tax credit for childcare expenses, please call us.

## 8 Income tax return

In your 2014 income tax return, you will have to add to the income tax payable the total amount of the advance payments you have received. This amount will be indicated on RL-19 slip that we send you. You will also have to complete Schedule C of the income tax return to calculate the exact amount of the tax credit for childcare expenses to which you are entitled.

## 9 Joint liability

If you receive an overpayment in 2014 and, at the end of the year, are unable to repay that amount as income tax, the person considered to be your spouse at that time for purposes of the tax credit for childcare expenses will be jointly liable for paying the tax.

## 10 Documents attesting to your (or your spouse's) situation

### Pay slip

If you or your spouse earns employment income, enclose a photocopy of the most recent pay slip or a letter from the employer specifying the gross remuneration.

### Document attesting to the operation of a business

If you or your spouse earns income from a business you operate, enclose a photocopy of a recent document proving that you or your spouse is operating it at the time the application is made. For example, you may provide a photocopy of a tender, the commercial lease, an advertisement for the business, or a purchase or sales invoice on which the name of the business appears.

### Confirmation of the research grant

If a grant was awarded to you or your spouse to carry out research (or similar work), enclose a photocopy of the confirmation of the grant.

### Document attesting to an active employment search

If you or your spouse is actively seeking employment, enclose a photocopy of an Employment Insurance benefit statement or any other document showing that you or your spouse is actively seeking employment. For example, you may provide a statement of kilometres travelled or a letter describing the steps taken to find employment.

We consider that an "active employment search" must be sufficiently active to justify payment of childcare expenses. For instance, staying at home and searching for work on the Internet is not considered an "active job search" for the purposes of the rules governing the tax credit for childcare expenses. However, we consider that receiving Employment Insurance benefits is a good indicator of an active employment search.

### Document attesting to enrolment in an educational program

If you or your spouse attends an educational institution as a student enrolled in an educational program of at least three consecutive weeks, either on a full-time basis (**courses** and **assignments** must take up a minimum of 10 hours per week) or on a part-time basis (**courses** alone must take up a minimum of 12 hours per month), enclose a document attesting to enrolment in the program.

### Document attesting to the receipt of parental insurance benefits

If you or your spouse pays childcare expenses during a parental leave, enclose a document attesting to the receipt of parental, maternity, paternity or adoption benefits from the Ministère de l'Emploi et de la Solidarité sociale or the receipt of benefits related to a birth or an adoption under the federal government's Employment Insurance plan or another province's plan.

Whether or not they participate in the \$7 parental contribution program, all childcare services providers who provide childcare to more than six children must hold a permit from the Ministère de la Famille or be recognized by an accredited home childcare coordinating office. Otherwise, they are operating illegally.\*

\* This requirement does not apply to exceptions listed under section 2 of the *Educational Childcare Act*.

