



### 4 Information about the children listed in Part 3

Enter the number of children listed in Part 3 who

- have a severe and prolonged impairment in mental or physical functions (childcare expenses limit for one child: \$11,000)
- were born **after** December 31, 2010, and who are not covered on line 42<sup>1</sup> (childcare expenses limit for one child: \$9,000)
- were born **after** December 31, 2000, or who have an infirmity, and who are not covered by lines 42 or 44<sup>1</sup> (childcare expenses limit for one child: \$5,000)

42	
44	
46	

### 5 Estimated family income for 2017

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

#### Estimated income

Employee: gross employment income (including tips)

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

Individual in business: 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 under 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

Other estimated income for 2017 (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 2017 in the calculation of your net income (for example, contributions to a registered retirement savings plan (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 2017?

Applicant

Spouse

70  Yes  No

71  Yes  No

### 7 Documents to be enclosed with the form

Make sure you enclose the documents requested below with the form.

**A photocopy of a document attesting to your or your spouse's situation<sup>2</sup>**

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 2017. See Part 10 on page 4 to find out which document to enclose.

**Form TPZ-1029.8.FA-V<sup>2</sup>**

Enclose form TPZ-1029.8.FA-V, *Childcare Expenses Qualifying for the Tax Credit: Fees and Number of Days of Care for 2017*, duly completed by the childcare services provider or that person's representative.

**A voided cheque or form LM-3.Q-V or LM-3.M-V**

If you are not registered for direct deposit, you must register. To register for direct

deposit, you can:

- enclose a voided cheque;
- file a duly completed *Request for Direct Deposit* (form LM-3.Q-V or LM-3.M-V); or
- use the **Register for Direct Deposit** online service.

If you are already registered for direct deposit to receive your income tax refund, you are automatically registered to receive advance payments; you do not need to register again.

**A photocopy of the birth certificate or attestation of birth**

If you are entering childcare expenses for a child born after December 31, 2015, enclose a photocopy of either the child's birth certificate issued by the Directeur de l'état civil or the attestation of birth issued by the hospital where the child was born.

### 8 Certification

I certify that the information provided on this form constitutes the best possible estimate of my situation for 2017, and I undertake to inform Revenu Québec promptly of any change in this information.

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

1. The same child cannot be included on more than one line.
2. This document must be provided each time you renew your application for advance payments.



13NV ZZ 49517886

# Tax Credit for Childcare Expenses 2017

## Application for Advance Payments

TPZ-1029.8.F-V  
2016-10  
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 Is this the right form for you?

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 2017.

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, 2017.

You can also claim the tax credit for childcare expenses to which you are entitled when filing your 2017 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

A child who:

- was born after December 31, 2000, and is your or your spouse's child;
- was born after December 31, 2000, is your or your spouse's dependant, and has income of \$7,610 or less for 2017;
- 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 \$7,610 or less for 2017.

### 3 Requirements

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

- You are (or are the spouse of) 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 2017.
- You estimate that, for 2017, 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 2017 is less than the estimated amount, you will have to pay income tax.

- You incur childcare expenses for an eligible child living with you or your spouse, and 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 deny your application or suspend or cancel your advance payments if you or your spouse received advance payments for a year prior to 2017 and did not file an income tax return for that year, or if such action is warranted in light of information or documents brought to our attention. While processing your application, we may also ask for additional documents or information.

### 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 contribution set by the government and the additional contribution for subsidized educational childcare;
- a portion of the expenses paid for the basic services offered by a subsidized childcare provider at school on pedagogical days;
- amounts paid to one of the following persons:
  - the child's mother or father,
  - 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);
- fees paid for after-school activities (even if the activities take place on a regular, ongoing basis);
- fees paid for help with homework outside regular class time (provided the person in charge of the service has a teaching — not a supervisory — role);
- childcare expenses incurred for strictly personal reasons (for example, respite).



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## 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, 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 voided cheque 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 by 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 by March 15, we must have received your application no later than February 1.

If you file your application **by December 1, 2016**, you will receive the tax credit in 12 instalments. If we receive your application after that date, the amount to which you are entitled will be divided over the number of months remaining in the year after your application has been processed.

## 7 Change in situation during the year

To inform us that one or more children concerned by your application for advance payments no longer require or will no longer require childcare services, use the **Change Advance Payment Information: Tax Credit for Childcare Expenses** online service, available in My Account, a personalized space for individuals.

You must inform us immediately if, after you have filed this form, 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 or 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, *Notice of Change in Situation: Advance Payments of the Tax Credit for Childcare Expenses*, along with the required documents, no later than November 15, 2017.

If the changes involve the location, the number of days of care during the year or the childcare expenses, you must file a new copy of form TPZ-1029.8.F.A-V, *Childcare Expenses Qualifying for the Tax Credit: Fees and Number of Days of Care in 2017*, duly completed by the person who provides the childcare services or that person's representative.

## 8 Income tax return

In your 2017 income tax return, you will have to add the total amount of the advance payments you have received (shown on the RL-19 we send you) to your income tax payable. 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 2017 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 a 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 a document proving that you are receiving Employment Insurance benefits 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.

Your 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 employment 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 MTESS 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.

All childcare service 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 whether or not they offer spaces at the reduced contribution set by the government. Otherwise, they are operating illegally.\*

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



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