

Year

2025

IMPORTANT

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

To receive advance payments of the work premium or the adapted work premium, you must file a new application every year. Complete **all** parts of this form to apply for advance payments for 2025.

For information on how to notify us of a change in situation that occurs after you have filed this form, see Part 6 on page 4.

Online services: You can also apply for advance payments using our online services at revenuquebec.ca.

1 Information about you (the applicant)

Social insurance number		Date of birth	
1		2	
Last name		First name	
2.1		2.2	
Apartment		Street number	
3		Street name, P.O. box	
City, town or municipality		Province	
4		Postal code	
		5	

Are you (or, if applicable, is your spouse) the parent of a child who can be designated as your dependant? 6 ☐ Yes ☐ No

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

Do you have a spouse? 8 ☐ Yes ☐ No

At the time of completing this application, do you:

- earn income from employment or receive amounts from a research grant? 9.1 ☐ Yes ☐ No
- earn income from a business you operate? 9.2 ☐ Yes ☐ No

Are you a full-time student?¹ 9a ☐ Yes ☐ No

On December 31, 2025, will you be the mother or father of a child living with you? 9b ☐ Yes ☐ No

2 Information about your spouse

Last name		First name	
10		11	
12 Social insurance number		13 Date of birth	
		Y Y Y Y M M D D	

Will your spouse be resident in Québec on December 31, 2025? 14 ☐ Yes ☐ No

3 Information about the child designated as a dependant

Last name		First name	
20		21	
22 Social insurance number		23 Date of birth	
		Y Y Y Y M M D D	

4 Adapted work premium (for persons with a severely limited capacity for employment)

Are you entitled to the **adapted** work premium? See "Adapted work premium" on page 3. 30 ☐ Yes ☐ No

1. If, at the time you submit this application, you have already completed or expect to complete a session of full-time studies you began in 2025, you will be considered a full-time student for the **entire** year (see the definition of "full-time student" on page 3).

Do not use this area.

99 ☐ Correspondance 28 ☐



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Prescribed form

5 Estimated income and deductions for 2025

Estimated income

Gross employment income (including tips), research grants (except expenses incurred to carry out the research) and Wage Earner Protection Program payments²

Net **business** income earned as an individual in business.

For a net loss, enter 0.²

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

Scholarships, bursaries or fellowships

Other estimated income for 2025 (for example, investment income, income from the rental of property, taxable support payments, last-resort financial assistance and income replacement indemnities)

Estimated deductions

Amounts that you or your spouse expects to deduct for 2025 (for example, contributions to a registered retirement savings plan [RRSP], first home savings account [FHSA] or registered pension plan, employment expenses and deductions or a net business loss). Refer to lines 201 to 252 and line 164 (in the case of a net business loss) of the income tax return.

Applicant (annual amount)		Spouse (annual amount)	
50		60	
51		61	
54		64	
55		65	
56		66	
57		67	

6 Information about the business

75	Name of business you operate	76	Identification number
77	Name of business your spouse operates	78	Identification number

7 Documents to enclose with the form

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

☐ **A photocopy of a pay slip³**

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

☐ **A photocopy of a document attesting to the operation of a business³**

If you earn income from a business you operate, enclose a photocopy of **recent document(s)** confirming that you are operating the business at the time the application is made. For example, you can 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.

☐ **A photocopy of the confirmation of a research grant³**

If you were awarded a research grant to carry out research or similar work, enclose a photocopy of the confirmation of the grant.

☐ **A voided cheque or form LM-3-V**

If you are not registered for direct deposit, you must register by enclosing a voided cheque, filing a duly completed *Request for Direct Deposit* (form LM-3-V) or using our online services at revenuquebec.ca.

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

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

If the child designated as a dependant in Part 3 was born **after December 31, 2023**, you must enclose a photocopy of either the child's birth certificate issued by the Directeur de l'état civil du Québec or the attestation of birth issued by the hospital where the child was born. If the child was born **outside Québec**, you must enclose a document equivalent to a birth certificate or attestation of birth.

8 Certification

I certify that the information provided on this form constitutes the best possible estimate of my situation for 2025, and I undertake to inform Revenu Québec promptly of any change to the information.

80	Applicant	81	Area code	Phone (home or cell)	82	Area code	Phone (work)	Extension
83	Spouse							

2. If you or your spouse is an Indian, do not include on lines 50 and 51, or lines 60 and 61, employment income, research grants, Wage Earner Protection Program payments or business income situated on a reserve or premises. Include these amounts on lines 56 and 66 instead.

3. Where applicable, this document must be provided each time you renew your application for advance payments.



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Please read the following information before completing the form. For more information, call us at one of the following numbers: 514 940-1481 (Montréal area), 418 266-1016 (Québec City area) or 1 855 291-6467 (toll-free). Send your application to Revenu Québec at the following address: C. P. 6300, succursale Place-Desjardins, Montréal (Québec) H5B 0A6.

1 Is this the right form for you?

The work premium and the adapted work premium are refundable tax credits that may be claimed in the income tax return. Complete this form if you want to apply for advance payments of a portion of either premium to which you expect to be entitled for 2025.

To apply for advance payments, you must meet the requirements described below. We must receive this duly completed form, along with **the required documents**, by October 15, 2025.

The work premium and the adapted work premium are based on your income and your family situation (person living alone, couple with or without a dependent child, or single-parent family). Beyond certain income thresholds, the premium granted decreases.

If you have a spouse who also expects to be entitled to the work premium or to the adapted work premium, **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 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 are also the parent;
- 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).

Dependant

Your or your spouse's child who is:

- a child for whom you or your spouse will receive the family allowance from Retraite Québec for the last month of 2025;
- a child who is under 18 at the end of 2025 and who ordinarily lives with you, is not the mother or father of a child who lives with them, and is not recognized as an emancipated minor by a competent authority (for example, a court). Where custody of the child is shared under an order, a judgment or, in the absence of the foregoing, a written agreement, the child is considered to ordinarily live with you if, for the last month of the year, you or your spouse has custody at least 40% of the time;
- a child 18 or over at the end of 2025 who is pursuing full-time vocational training at the secondary level or post-secondary studies and who can transfer to you or your spouse an amount for a child 18 or over enrolled in post-secondary studies in the 2025 income tax return; or
- a child for whom you or your spouse will deduct (or could have deducted if the child had no income) an amount for a child under 18 enrolled in post-secondary studies.

NOTE

A person who is incarcerated cannot be considered your spouse or designated dependant.

A "person who is incarcerated" is a person confined to a prison or similar institution on December 31, 2025 (or on the date of their death, if they die in 2025), and who was incarcerated for a total of more than 183 days in 2025.

Full-time student

A person who during the year begins and completes one session of vocational training at the secondary level or post-secondary studies for which they spend **at least nine hours** per week on courses or work in the program they are enrolled in. If the person has a major functional deficiency within the meaning of the *Regulation respecting financial assistance for education expenses*, they must receive **at least 20 hours** of instruction per month as part of the program.

3 Requirements

Work premium

You are entitled to advance payments of the work premium if you meet the following requirements:

- You are actively participating in the labour market at the time of your application, that is, you earn employment or business income, or you receive amounts from a research grant.
- You **are not** a full-time student (if you are a full-time student, you are not entitled to the work premium unless, as at December 31, 2025, you are the mother or father of a child who lives with you).
- You are resident in Québec at the time of your application, and you are a Canadian citizen, an Indian, a permanent resident or a person on whom Canada has conferred refugee protection.
- You are not a person who is incarcerated.
- You are 18 or over on the first day of the month in which you submit your application, or you are under 18 and no one is entitled to receive the family allowance from Retraite Québec with regard to you for 2025.
- You designated a child as your dependant and estimate that, for 2025, you will be entitled to a work premium exceeding \$500, or you did not designate any dependant and estimate that your work premium will exceed \$300. You do not have to calculate your work premium 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 to which you are actually entitled to is less than the estimated amount, you will have to pay income tax.
- You agree that the payments be made by direct deposit.

Adapted work premium

To be entitled to advance payments of the adapted work premium, you must meet the requirements for the work premium **and** you or your spouse must:

- receive in 2025, or have received in one of the past five years, an allowance under the Social Solidarity Program or the Basic Income Program; or
- be entitled to the tax credit for a severe and prolonged impairment in mental and physical functions and have filed with us the *Certificate Respecting an Impairment* (form TP-752.0.14-V) or the federal *Disability Tax Credit Certificate* (form T2201).

You cannot be entitled to both the work premium and the adapted work premium. If you meet the eligibility requirements for advance payments of the adapted work premium, those are the payments you will receive.

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 2025 and did not file an income tax return for that year, or if we receive relevant information or documents. While processing your application, we may also ask for additional documents or information.



4 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 work premium or the adapted work premium will be deposited automatically in your account.

To register for direct deposit or make changes to your information, you can:

- use our online services at 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-V), which is available on our website.

5 Terms of payment

Advance payments are made on a monthly basis. You will receive your payments by the 15th of each month.

The amount payable in advance corresponds to 50% of the premium to which you estimate you are entitled for the year if you designated a child as your dependant, and to 75% of that premium if you did not designate a child as your dependant.

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 of a given month, we must have received your application by the 1st day of the previous month. For example, to receive a payment by March 15, we must have received your completed application by February 1.

To receive your advance payments starting in January, file your application **by December 1, 2024**. If we receive your application after that date, your total work premium will be divided over the number of months remaining in the year after your application has been processed.

6 Change in situation during the year

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 death, a new spouse, a move outside of Québec, or your or your spouse's incarceration. You must also inform us if the person you designated as your dependant moves, if your actual income is different from your estimated income, if you enrol in a program for at least one term as a full-time student or if your child ceases to live with you.

To notify us of a change, you must file a new copy of form TPZ-1029.8.P-V and write "**Amended**" on the top of the form. The information on the form must cover the entire year. We must receive the amended form, along with the required documents, by November 15, 2025.⁴

If you would like to stop receiving advance payments of the work premium or the adapted work premium, please call us.

7 Income tax return

If you apply for advance payments, you will have to enter the total advance payments you received (shown on the RL-19 slip we send you) on line 441 when you file your 2025 income tax return. You will also have to complete Schedule P of the income tax return to calculate the exact amount of the work premium or adapted work premium to which you are entitled.

If you receive advance payments in a given year and are no longer resident in Québec on December 31 of that year, you must file an income tax return. You may also have to repay the amounts you received.

8 Joint liability

If you receive an overpayment in 2025 and you are unable to repay that amount as income tax, the person considered to be your spouse in 2025 for purposes of the work premium or the adapted work premium will be jointly liable for paying the tax.

4. If the deadline for filing the amended form falls on a Saturday or Sunday, it is extended until the next working day.

