

Notice of Change in Situation  
Advance Payments of the Tax Credit  
for Childcare Expenses

2025

Complete this form if you **filed an application** for advance payments of the tax credit for childcare expenses (form TPZ-1029.8.F-V) for 2025 and you would like to **inform us of a change** in your situation or that of a family member that could affect the amount of your advance payments. Such changes include:

- a new child;
- a new childcare provider, a change in childcare fees or in the estimated number of days of childcare during the year, or new childcare expenses that do not qualify for the credit (such as the reduced contribution set by the government);
- a new spouse, a breakdown in your relationship or a death;
- an eligible child no longer living with you or your spouse;

- a move outside Québec;
- an unexpected change in your income;
- a return to school; or
- a loss of employment.

If the change that could affect the amount of your advance payments is not mentioned on this form, contact us (see page 3 for contact information).

We must receive this form, along with the requested documents, no later than November 15, 2025.<sup>1</sup>

1 Information about you (the applicant)

Social insurance number		Date of birth			
1		2			
Last name		First name			
3		4			
Apartment		Street number		Street name, P.O. box	
5					
City, town or municipality		Province		Postal code	
6			7		

Are you a Canadian citizen, a permanent resident or a person on whom Canada has conferred refugee protection? 8 ☐ Yes ☐ No

Do you have a spouse (see the definition on page 3)? 9 ☐ Yes ☐ No

2 Information about your spouse (complete this part only if you have a new spouse)

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

3 Revised estimated childcare expenses for 2025 that qualify for the tax credit

On lines 30 to 41, enter **only** the information concerning the children whose situation has changed. For each child, enter the **revised estimated childcare expenses for the year** (including the expenses incurred before the change in situation) that qualify for the tax credit. If you have no changes to make, go to Part 4.

First name of each eligible child for whom childcare expenses are paid and whose situation has changed (see "Eligible child" on page 3)		A	B	x	C	+	D	+	E	
		Date of birth Y Y Y Y M M D D	Childcare fee per day (see the notes below)		Number of days of childcare in 2025		Revised estimated childcare expenses for 2025 (B x C)		Identification number or social insurance number of the childcare provider	
	30			x		▶				30
	31			x		▶				31
	32			x		▶				32
	33			x		▶				33
	34			x		▶				34
	35			x		▶				35
Total expenses that you could not enter on lines 30 to 35 because you lacked space					36	+				
Add the amounts in column D.					41	=				
Revised estimated childcare expenses for 2025 that qualify for the tax credit										

NOTES

- The reduced contribution 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, de la Francisation et de l'Intégration and the portion of the expenses for which you receive an allowance from the MESS **do not qualify** for the tax credit. In this case, please contact us.
- If the payments were made to a **camp or boarding school**, the maximum amount that can be entered in column D is \$200 per week for an eligible child born after December 31, 2018, and \$125 per week for any other eligible child. The maximum amount is \$275 per week for a child of any age with a severe and prolonged impairment in mental or physical functions.

Do not use this area.

99 ☐ Correspondance

48 ☐

49 ☐

1. If the deadline for filing this form falls on a Saturday or Sunday, it is extended to the next business day.



Enter the **total** number of children (including those whose situation has not changed) with respect to whom you applied for advance payments in 2025 who:

• have a severe and prolonged impairment in mental or physical functions<sup>2</sup> (maximum childcare expenses per child: \$16,335<sup>3</sup>);

• were born **after** December 31, 2018, and who are not covered on line 42<sup>4</sup> (maximum childcare expenses per child: \$11,935);

• were born **after** December 31, 2008, or who have an infirmity, and who are not covered on lines 42 or 44<sup>4</sup> (maximum childcare expenses per child: \$6,010).

42

44

46

5Changes to estimated family income for 2025

On lines 52 to 57 and 62 to 67, enter **only the revised amounts**. If you have no changes to make, go to Part 6.

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

Estimated income

Gross **employment** income (including tips) and research grants (except expenses related to research)

Net **business** income earned as an individual in business. For a net loss, enter 0.

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

Scholarships, bursaries or fellowships

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

Estimated deductions

Amounts that you or your spouse expects to deduct for 2025 in the calculation of your net income (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 through 252 and line 164 (for a net business loss) of the income tax return.

Applicant (annual amount)		Spouse (annual amount)	
52		62	
53		63	
54		64	
55		65	
56		66	
57		67	

6Other information

Answer questions 70 and 71 only if your or your spouse's situation has changed.

Are you or your spouse planning to attend a secondary school or take a course at an educational institution (full time or part time) in 2025?

Applicant

70

Yes  No

Spouse

71

Yes  No

7Documents to enclose 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**  
Enclose a photocopy of a **recent** document attesting that you **or** your spouse is working, actively seeking employment, attending school or receiving parental leave benefits in 2025 **if you have not already provided such a document**. See Part 6 on page 4 to find out which document to enclose. This document must be provided each time you renew your application for advance payments.
- ☐

**Form TPZ-1029.8.F.A-V**  
If, on lines 30 to 41, you are entering childcare fees, enclose form TPZ-1029.8.F.A-V, *Childcare Expenses Qualifying for the Tax Credit: Fees and Number of Days of Care for 2025*, duly completed by the childcare provider or that person's representative. This document must be provided each time you renew your application for advance payments.
- ☐

**A photocopy of the birth certificate or attestation of birth**  
If, on lines 30 to 41, you are entering information concerning a child born after **December 31, 2023**, enclose (**if you have not already provided one of these documents**) 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**, enclose a document equivalent to the birth certificate or attestation of birth.

8Certification

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

80

Applicant

Date

81

Area code

Phone  
(home or cellular)

82

Area code

Phone (work)

Extension

83

Spouse

Date

2.

The severe and prolonged impairment in mental or physical functions can be certified by a health professional using form TP-752.0.14-V, *Certificate Respecting an Impairment*.
3.

The amounts in Part 4 are for 2024. They are indexed annually.
4.

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



14DB ZZ 49526866

# Notice of Change in Situation Advance Payments of the Tax Credit for Childcare Expenses

# 2025

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

If your or a family member's situation changes, you must inform us immediately. You can use our online service at [revenuquebec.ca](https://revenuquebec.ca). Using the online service is the quickest, easiest and most environmentally friendly way to update your information.

## 1 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; 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, 2008, and is your or your spouse's child;
- was born after December 31, 2008, is your or your spouse's dependant, and has income of \$13,280<sup>5</sup> or less for 2025;
- 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 \$13,280<sup>5</sup> or less for 2025.

## 2 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, permanent resident or person on whom Canada has conferred refugee protection.
- You have a document from the childcare provider confirming the childcare fees and the number of days for which childcare services will be provided in 2025.
- You must estimate that, for 2025, 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. We will do the calculation for you and inform 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 is less than the amount estimated, you will have to pay income tax.

- You incur the 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 6 on page 4 for the documents that must be provided):
  - 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<sup>6</sup> a secondary school or take a course at 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 must 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 2025 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.

## 3 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 set by the government;
- 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 extra-curricular activities (even if the activities take place on a regular, ongoing basis);
- childcare expenses incurred for strictly personal reasons (for example, respite).

5. This amount is for 2024 and is indexed annually

6. For information about the restrictions applicable to online and correspondence courses, go to our website at [revenuquebec.ca](https://revenuquebec.ca).



14DC ZZ 49526867

## 4 Filing your income tax return

If you apply for advance payments, you must enter the total amount you received on line 441 of your 2025 income tax return. The total advance payments you received in the year will be shown on the RL-19 slip that we send you. In general, you must also complete Schedule C of your return to calculate the exact tax credit you are entitled to for the year.

If you receive advance payments during the year but are no longer resident in Québec on December 31, you will have to file an income tax return and possibly repay the advance payments you received.

## 5 Joint liability

If you receive an overpayment in 2025 and, at the end of the year, are unable to pay the related 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.

## 6 Documents attesting to your or your spouse's situation

### Pay slip

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

### Document attesting to the operation of a business

If you or your spouse earns income from operating a business, enclose photocopies of any recent documents proving that you or your spouse is operating it at the time of application. For example, you may provide a photocopy of a tender, a 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, for you or your spouse, a photocopy of the confirmation of the grant.

### Document attesting to an active job search

If you or your spouse is actively seeking employment, enclose a photocopy of a document proving that you or your spouse is 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 job search must be sufficiently active to justify payment of childcare expenses. We consider that receiving Employment Insurance benefits is a good indicator of an active job search.

### Document attesting to enrolment in an educational program

If you or your spouse attends a secondary school or takes a course at 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, for you or your spouse, 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, for you or your spouse, a document attesting to the receipt of parental, maternity, paternity or adoption benefits from the MESS 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.

