REVENU QUÉBEC

Tax Shield

Complete this form if you are claiming the tax shield, a refundable tax credit, on line 460 of your 2024 income tax return. Before you begin, read the "General Information" section on page 3. Note that the lines mentioned in this form refer to your 2023 **and** 2024 income tax returns and to those of your spouse on December 31, 2024, if applicable.

1 Information about you (the applicant)

Last name

First name

Social insurance number

2 Information about your spouse (if applicable)

Last name

First name

Social insurance number

3 Your eligible work income

		2024		2023
Eligible employment income (lines 101, 107 and 105, if this amount is positive, minus any amount in box 211 of the RL-1 slip)		10		20
Amounts received as part of a work-incentive project (see line 154, point 2, in the guide)	+	11	+	21
Net amount of research grants (see line 154, point 3(j), in the guide)	+	12	+	22
Wage Earner Protection Program payments (see line 154, point 12, in the guide)	+	13	+	23
Net business income (line 27 of Schedule L). If the result is **negative**, enter 0.	+	14	+	24
Add lines 10 through 14 and, if applicable, lines 20 through 24. **Your eligible work income** =		18	=	28

Amount from line 18		18.1
Amount from line 28	−	28.1
Subtract line 28.1 from line 18.1. If the result is **negative**, enter 0. =		29

4 Eligible work income of your spouse on December 31, 2024 (if applicable)

		2024		2023
Eligible employment income (lines 101, 107 and 105, if this amount is positive, minus any amount in box 211 of the RL-1 slip)		30		40
Amounts received as part of a work-incentive project (see line 154, point 2, in the guide)	+	31	+	41
Net amount of research grants (see line 154, point 3(j), in the guide)	+	32	+	42
Wage Earner Protection Program payments (see line 154, point 12, in the guide)	+	33	+	43
Net business income (line 27 of Schedule L). If the result **is negative**, enter 0.	+	34	+	44
Add lines 30 through 34 and, if applicable, lines 40 through 44. **Eligible work income of your spouse on December 31, 2024** =		38	=	48

Amount from line 38		38.1
Amount from line 48	−	48.1
Subtract line 48.1 from line 38.1. If the result **is negative**, enter 0. =		49

Add lines 29 and 49. If the result is 0, you are not entitled to the tax shield.	50

5 Family income

		2024		2023
Amount from line 275 of your return		52		56
Amount from line 275 of the return of your spouse on December 31, 2024	+	53	+	57
Add lines 52 and 53, and lines 56 and 57. **Family income** =		55	=	59

Amount from line 55		55.1
Amount from line 59	−	59.1
Subtract line 59.1 from line 55.1. If the result is **negative**, enter 0. A negative result means that you are not entitled to the tax shield. =		60

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6 Modified family income

Amount from line 55		63	
Amount from line 29 (maximum: $4,000)	65		
Amount from line 49 (maximum: $4,000) +	66		
Add lines 65 and 66. =	67		
Enter the amount from line 60 or line 67, whichever is **less**.	68		
× 75%			
Multiply line 68 by 75%. =	69	▶ 69	
Subtract line 69 from line 63. **Modified family income** =	70		

7 Work premium and adapted work premium

Complete column 1. **Also** complete column 2 if column 2 in Part E of Schedule P of your or your spouse's return was completed.

Individual who had a spouse on December 31, 2024		1 Work premium		2 Adapted work premium
Amount from **line 76** of **Schedule P** of your or your spouse's return	71		71	
Amount from line 70	72		72	
−	73	19,092 00	− 73	26,310 00
Subtract line 73 from line 72. If the result **is negative**, enter 0. =	74		= 74	
×		10%	×	10%
Multiply line 74 by 10% =	75		= 75	
Subtract line 75 from line 71. If the result **is negative**, enter 0.	77		77	
Amount from line 77 of column 1 or column 2, whichever is **greater**.			78	

Individual who did not have a spouse on December 31, 2024		1 Work premium		2 Adapted work premium
Amount from **line 76** of **Schedule P** of your return	71		71	
Amount from line 70	72		72	
−	73	12,334 00	− 73	17,378 00
Subtract line 73 from line 72. If the result **is negative**, enter 0. =	74		= 74	
×		10%	×	10%
Multiply line 74 by 10%. =	75		= 75	
Subtract line 75 from line 71. If the result **is negative**, enter 0.	77		77	
Amount from line 77 of column 1 or column 2, whichever is **greater**.			78	
Amount from line 78 (based on your family situation on December 31, 2024)			79	
Amount from **line 85** of **Schedule P** of your or your spouse's return, or amount from **line 87** of **Schedule P** if you did not have a spouse −			80	
Subtract line 80 from line 79 (**maximum: $300** for an individual and **$600** for a couple). Carry the result to line 92. =			81	

8 Childcare expenses

Amount from **line 85** of **Schedule C** of your or your spouse's return		82	
Tax credit rate (see the **table in Schedule C**), based on your modified family income (line 70) ×	83	%	
Multiply line 82 by the rate on line 83. =	84		
Amount from **line 94** of **Schedule C** of your or your spouse's return −	85		
Subtract line 85 from line 84. **Carry the result to line 94.** =	90		

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9 Tax shield

Amount from line 81		92		
Amount from line 90	**+**	94		
Add lines 92 and 94. **Amount to which you or your spouse, if applicable, is entitled =**		96		
Amount that your spouse on December 31, 2024, claimed. **This amount must be carried to line 460 of your spouse's return.**	**−**	97		
Subtract line 97 from line 96. Carry the result to line 460 of your return. **Tax shield =**		98		

General Information

Is this form for you?

Use this form to determine the amount of the tax shield refundable tax credit you may be entitled to.

The purpose of the tax shield is to offset, further to an increase in work income, a part of the loss of the tax credits respecting the work premium (the work premium and the adapted work premium) and the tax credit for childcare expenses.

The amount of the tax shield is calculated based on your family situation as well as on your family income and, if applicable, that of your spouse on December 31, 2024. The part of the tax shield related to the work premium can be as much as $600 for a couple. The part of the tax shield related to childcare expenses may increase the tax credit rate for such expenses by a few percentage points.

Definitions

Spouse on December 31, 2024

The person:

- who was your spouse at the end of that day and from whom you were not living separate and apart at that time because of the breakdown of your relationship (if, on December 31, 2024, you and your spouse were separated because of the breakdown of your relationship and your separation lasted fewer than 90 days, you are considered to have had a spouse on December 31, 2024); or
- who was your spouse at the time of their death in 2024, provided you and your spouse had not been living separate and apart for 90 days or more at that time because of the breakdown of your relationship and you did not have a new spouse on December 31, 2024.

Family income

Your family income is the amount on line 275 of your return. If you had a spouse on December 31, 2024, your family income is the amount on line 275 of your return **plus** the amount on line 275 of your spouse's return.

Eligibility requirements

You may be entitled to the tax shield if you were resident in Québec on December 31, 2024, and you or your spouse was entitled to the tax credit for childcare expenses or the tax credits respecting the work premium (the work premium and the adapted work premium) for 2024, and:

- if you **did not have a spouse** on December 31, 2024:
    - your net income on line 275 of your 2024 income tax return is greater than that reported in your 2023 income tax return, **and**
    - your eligible work income for 2024 is greater than that for 2023 (based on your income tax return for each of those years); **or**
- if you **had a spouse** on December 31, 2024:
    - your family income (see the definition opposite) for 2024 is greater than that for 2023, **and**
    - your or your spouse's eligible work income for 2024 is greater than that for 2023 (based on your or your spouse's income tax return for each of those years).

Special case

Please contact us if, on December 31, 2023, or December 31, 2024, you or your spouse was not resident in Québec or was confined to a prison or a similar institution and was so confined during the year (2023 or 2024, as applicable) for one or more periods totalling more than 183 days.

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