

# Tax Credit for Caregivers

## Application for Advance Payments

Complete this form to apply for advance payments of the tax credit for caregivers for **2025**.

The tax credit for caregivers has two components. The first is for caregivers providing care to a person 18 or over who has a severe and prolonged impairment in mental or physical functions and needs assistance in carrying out a basic activity of daily living. The second is for caregivers providing care to and living with a person 70 or over.

If you received the tax credit for caregivers in a previous taxation year and it was shown on the notice of assessment you received for that year, you can apply for advance payments of the tax credit using our online services at [revenuquebec.ca](https://revenuquebec.ca) instead of this form.

Be sure to read the general information on pages 4 and 5 before completing this form.

### IMPORTANT

The tax credit for caregivers includes a basic amount of \$1,494 (components 1 and 2) and an additional amount of up to \$1,494 (component 1).<sup>1</sup> **You cannot receive advance payments of the additional amount.** To receive the \$1,494 basic amount, you must have **lived with the eligible care receiver** for at least 365 consecutive days, including at least 183 days in 2025.

If you **do not meet the conditions** when you file your 2025 income tax return, **you will have to repay the advance payments you received.**

Year

**2025**

## 1 Information about you (the applicant)

Social insurance number		Date of birth	
1	<input type="text"/>	2	<input type="text"/>
Last name		First name	
2.1	<input type="text"/>	2.2	<input type="text"/>
Apartment number		Street number	
3	<input type="text"/>	<input type="text"/>	
City, town or municipality		Street name, P.O. box	
4	<input type="text"/>	<input type="text"/>	
Province		Postal code	
<input type="text"/>		5	<input type="text"/>

## 2 Information about the eligible care receivers you lived with who are 18 or over and have a severe and prolonged impairment in mental or physical functions

If you need more space, enclose a separate sheet with the required information.

### First eligible care receiver

Social insurance number		Date of birth	
10	<input type="text"/>	11	<input type="text"/>
Last name		First name	
11.1	<input type="text"/>	11.2	<input type="text"/>
Family relationship to you (if applicable)			
12	<input type="text"/>		

1	In 2025, did you receive any additional social assistance payments for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education? .....	13	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If you answered <b>yes</b> to question 13, enter the number of months in 2025 for which you received or expect to receive the payments. ....	13.1	<input type="text"/>
	If you answered <b>yes</b> to question 13, enter the total amount of the payments you received or expect to receive for 2025. ....	13.2	<input type="text"/>
	Do you intend to live with the care receiver for at least 365 consecutive days, including 183 days in 2025? <sup>2</sup> .....	14	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Date you began living with the care receiver .....	15	<input type="text"/>
	If you are sharing the basic amount with one or more other caregivers, enter your share of the amount as a percentage. ....	16	<input type="text"/> %

- The amounts are for 2025. They are indexed annually.
- If you are sharing the basic amount with another caregiver, answer **yes** to this question if the periods during which you and the other person intend to live with the caregiver total at least 365 consecutive days, including 183 days in 2025, and **each of you** intends to live with the care receiver for at least 90 days in 2025.



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Prescribed form

## 2 Information about the eligible care receivers you lived with who are 18 or over and have a severe and prolonged impairment in mental or physical functions (continued)

### Second eligible care receiver

10	Social insurance number	11	Date of birth	
11.1	Last name	11.2	First name	
12	Family relationship to you (if applicable)			
13	In 2025, did you receive any additional social assistance payments for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education?			<input type="checkbox"/> Yes <input type="checkbox"/> No
13.1	If you answered <b>yes</b> to question 13, enter the number of months in 2025 for which you received or expect to receive the payments.			
13.2	If you answered <b>yes</b> to question 13, enter the total amount of the payments you received or expect to receive for 2025.			
14	Do you intend to live with the care receiver for at least 365 consecutive days, including 183 days in 2025? <sup>3</sup>			<input type="checkbox"/> Yes <input type="checkbox"/> No
15	Date you began living with the care receiver			
16	If you are sharing the basic amount with one or more other caregivers, enter your share of the amount as a percentage.			%

## 3 Information about the eligible care receivers you lived with who were 70 or over on December 31, 2025 (other than your spouse)

If you need more space, enclose a separate sheet with the required information.

### First eligible care receiver

20	Social insurance number	21	Date of birth	
21.1	Last name	21.2	First name	
22	Family relationship to you (if applicable)			
23	Do you intend to live with the care receiver for at least 365 consecutive days, including 183 days in 2025? <sup>4</sup>			<input type="checkbox"/> Yes <input type="checkbox"/> No
24	Date you began living with the care receiver			
25	If you are sharing the basic amount with one or more other caregivers, enter your share of the amount as a percentage.			%

### Second eligible care receiver

20	Social insurance number	21	Date of birth	
21.1	Last name	21.2	First name	
22	Family relationship to you (if applicable)			
23	Do you intend to live with the care receiver for at least 365 consecutive days, including 183 days in 2025? <sup>5</sup>			<input type="checkbox"/> Yes <input type="checkbox"/> No
24	Date you began living with the care receiver			
25	If you are sharing the basic amount with one or more other caregivers, enter your share of the amount as a percentage.			%

- See note 2 on the previous page.
- See note 2 on the previous page.
- See note 2 on the previous page.



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## 4 Documents to enclose

Make sure you enclose all the required documents.

- ☐ **Form TP-752.0.14-V, *Certificate Respecting an Impairment*, certifying that the care receiver needs assistance in carrying out a basic activity of daily living**

Enclose this form if the eligible care receiver is 18 or over and has a severe and prolonged impairment in mental or physical functions. Do not enclose it if you have already filed it.

- ☐ **Form TP-1029.AN.A-V, *Certificate of Ongoing Assistance*, if the care receiver has no family relationship with you**

Enclose this form if the eligible care receiver has no family relationship with you. Do not enclose it if you have already filed it. Note, however, that it must be renewed every three years.

- ☐ **A void cheque or form LM-3-V, *Request for Direct Deposit***

If you are not registered for direct deposit, you must enclose a void cheque or a duly completed copy of form LM-3-V. You can also register using our online services. If you are already registered for direct deposit for your income tax refund, you do not need to register again to receive advance payments.

## 5 Certification

I certify that, to the best of my knowledge, the information in this form is accurate and complete, and I undertake to inform Revenu Québec promptly of any changes.

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Applicant's signature

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Date

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Area code

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Telephone

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Extension



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## Eligibility

To receive advance payments of the tax credit for caregivers, you must meet the following conditions:

- You are resident in Québec on the date of your application.
- Your spouse is the only person claiming the following with regard to you for 2025:
  - the amount for dependants and the amount transferred by a child 18 or over enrolled in post-secondary studies (line 367);
  - an amount for expenses for medical services not available in your area (line 378); or
  - an amount for medical expenses (line 381).
- No one is claiming the tax credit for caregivers with regard to you for 2025.
- You or your spouse is not exempt from income tax for 2025.
- You do not receive any remuneration for the care you provide to the eligible care receiver.
- You agree to have the payments made by direct deposit.
- You lived with the **eligible care receiver** for at least 365 consecutive days, including at least 183 days in 2025, in a **dwelling** of which you, your spouse, the care receiver or the care receiver's spouse is an owner, tenant or subtenant.
- The eligible care receiver lived in Canada the entire time you lived with them.
- You file your application by December 1, 2025.

### NOTE

- You cannot have lived with the care receiver in a private seniors' residence or public network facility.
- The 365 consecutive days must have begun in 2024 or 2025. If they began in 2025, they can end in 2026.
- The requirement to live together for 183 days in 2025 does not apply if you or the care receiver die in 2025, provided you had lived together for at least 365 consecutive days on the date of death.
- You can split the tax credit with other caregivers who provided care to the same care receiver, provided they lived with the care receiver **for at least 90 days** in the year.
- We can deny your application or suspend or cancel your advance payments if you received advance payments for a previous year 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. We may also ask for other documents or information while processing your application.

## Advance payments of the tax credit (basic amount)

You can receive a \$1,494<sup>6</sup> basic amount for every eligible care receiver you live with.

### NOTE

- If the eligible care receiver turned 18 in 2025, the tax credit will be reduced in proportion to the number of months during which they were under 18.
- If you received additional social assistance payments for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education, the tax credit will be adjusted accordingly.

## Receiving your advance payments

Every month, your advance payments will be deposited directly into your **account**. You must therefore be registered for **direct deposit**.

To register or change your direct deposit information, you can:

- use the online services on our website;
- write your name and social insurance number on a void cheque from **your account** at a financial institution with an establishment in Canada and enclose the cheque with this form; or
- file a *Request for Direct Deposit* (form LM-3-V), which you can get by calling us or printing it from our website.

Be sure to notify us of any change in your banking information.

## Income tax return

In your 2025 income tax return, you will have to add your advance payments (shown on the RL-19 slip we send you) to your income tax payable. You will also have to complete Schedule H to calculate the exact amount of your tax credit for the year. **If you do not meet the conditions, you will have to repay the advance payments you received.**

## Change in situation

You must notify us immediately if you stop meeting the conditions after filing this form. If you receive advance payments during the year but are no longer resident in Québec on December 31, you must still file an income tax return and repay the amounts you received. To contact us, call:

- 514 940-1481 (Montréal area)
- 418 266-1016 (Québec City area)
- 1 855 291-6467 (toll-free, elsewhere in Québec)

6. This is the amount for 2025. It is indexed annually.



## Definitions

### Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps, and that is equipped with kitchen and bathroom facilities.

#### NOTE

A room in a hotel establishment or a rooming house is not a dwelling.

### Eligible care receiver

Either of the following:

- a person who was 18 or over on December 31, 2025, who has a severe and prolonged **impairment** in mental or physical functions because of which they need assistance in carrying out a basic activity of daily living, as certified by a health professional, and whose principal residence is in Québec; or
- a person who was **70 or over** on December 31, 2025, is not your spouse and does not have an impairment.

#### NOTE

- A person 18 or over with a severe and prolonged **impairment** in mental or physical functions can be:
  - your spouse;
  - your or your spouse's child, grandchild, niece, nephew, brother or sister;
  - your or your spouse's mother, father, grandmother or grandfather, or any other of your or your spouse's direct ascendants;
  - your or your spouse's aunt, uncle, great-aunt or great-uncle; or
  - someone with whom you have no family relationship, if a professional from the health and social services network certifies that you provide ongoing assistance to this person so that they can carry out a basic activity of daily living.
- A person **70 or over** without an impairment can be your or your spouse's mother, father, grandmother, grandfather, aunt, uncle, great-aunt, great-uncle, or any other of your or your spouse's direct ascendants.

## Private seniors' residence

A facility that is either:

- a congregate residential facility, or a part of such a facility, in respect of which the operator holds:
  - a temporary or regular authorization for the operation of a private seniors' residence granted under the *Act to make the health and social services system more effective*, or
  - a temporary certificate of compliance or a certificate of compliance for the operation of a private seniors' residence issued under the *Act respecting health services and social services for the Inuit and Naskapi* or the *Act respecting health services and social services*; or
- a **private** residential and long-term care centre (CHSLD) **not under agreement**.

## Sending the form

Mail the duly completed and signed form, along with the required documents, to:

Revenu Québec  
3800, rue de Marly  
C. P. 25100, succursale Terminus  
Québec (Québec) G1K 0B1



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