

Year

2025

IMPORTANT

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

To receive advance payments of the tax credit for childcare expenses, 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 of situation that occurs after you have filed this form, see Part 7 on page 4.

Online services: You can apply for advance payments by 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	Street name, PO Box
3			
City, town or municipality		Province	Postal code
4		5	

Are you (or, if applicable, is your spouse) the parent of a child **living with you** at the time of application?

6 ☐ Yes ☐ No

Are you a Canadian citizen, a permanent resident or a person on whom Canada has conferred refugee protection?

7 ☐ Yes ☐ No

Do you have a spouse?

8 ☐ Yes ☐ No

2 Information about your spouse

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

3 Estimated childcare expenses for 2025 that qualify for the tax credit

	A	B	C	D	E
First name of each eligible child for whom expenses are incurred (see the definition on page 3)	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	Estimated childcare expenses for 2025 (B × 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	=	
Estimated childcare expenses for 2025 that qualify for the tax credit					

NOTE

- 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 ☐



1610 ZZ 49544948

Prescribed form

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 functions¹ (childcare expense limit for one child: \$16,335²)
- were born **after** December 31, 2018, and who are not covered on line 42³ (childcare expenses limit for one child: \$11,935)
- were born **after** December 31, 2008, or who have an infirmity, and who are not covered by lines 42 or 44³ (childcare expense limit for one child: \$6,010)

42	
44	
46	

5 Estimated family income for 2025

Family income is the total of your and your spouse's estimated 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 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 property, taxable support payments, last-resort financial assistance and income replacement indemnities)

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

Estimated deductions

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

6 Other information

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	Spouse
70 <input type="checkbox"/> Yes <input type="checkbox"/> No	71 <input type="checkbox"/> Yes <input type="checkbox"/> No

7 Documents 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. **See Part 10 on page 4 to find out which document to enclose.** This document must be provided each time you renew your application for advance payments.

☐ **A voided cheque or form LM-3-V**
If you are not registered for direct deposit, enclose a voided cheque or a duly completed copy of form LM-3 V, *Request for Direct Deposit*, or use our online services at revenuquebec.ca to register.
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.

☐ **Form TPZ-1029.8.FA-V**
Enclose form TPZ-1029.8.FA-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 you are entering childcare expenses for a child born **after December 31, 2023**, 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**, enclose a document equivalent to the 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 make to this information.

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

- A 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*.
- The amounts in Part 4 are for 2024. They are indexed annually.
- The same child cannot be included on more than one line.



1611 ZZ 49544949

Tax Credit for Childcare Expenses 2025

Application for Advance Payments

TPZ-1029.8-F-V (2024-10)

3 of 4

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

1 Is this the right form for you?

Complete this form only if you want to apply for advance payments of the tax credit for childcare expenses to which you expect to be entitled for 2025.

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, 2025.

You can also claim the tax credit for childcare expenses to which you are entitled when filing your 2025 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 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, 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 \$13,280⁴ 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 \$13,280⁴ or less for 2025.

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 provider confirming the childcare fees and the number of days for which childcare services will be provided in 2025.
- You 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 yourself. 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 estimated amount, you will have to pay income tax.

4. This amount is for 2024 and is indexed annually.

5. For information about the restrictions applicable to online and correspondence courses, go to revenuquebec.ca.

- 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 a secondary school or are taking a course⁵ 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 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.

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 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).



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5 Direct deposit

To receive advance payments, you must be registered for direct deposit. If you have not yet registered for direct deposit or if you want to update 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.

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 completed application no later than February 1.

If you file your application **by December 1, 2024**, 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

If your or a family member's situation changes, you must inform us immediately. You can use our online services at revenuquebec.ca. Any change in situation could affect the advance payments you receive. A change includes the following:

- a new spouse, a relationship breakdown, a death or a move outside Québec;
- a child who has a new childcare provider or no longer requires childcare services;
- an eligible child who no longer lives with you or your spouse;
- a loss of employment or an unexpected change in your income.

You can also inform us of a change by completing form TPZ-1029.8.F.C-V, *Notice of Change in Situation: Advance Payments of the Tax Credit for Childcare Expenses*.

Regardless of how you do it, you have to inform us by November 15, 2025.⁶ Also, if the change affects the childcare location, number of days of care during the year or childcare expenses, you must have the childcare provider or that person's representative complete 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 for 2025*.

8 When filing your income tax return

If you are applying for advance payments, when you file your 2025 income tax return, you must enter the total amount of advance payments you received on line 441. The amount is shown on the RL-19 slip we send you. 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.

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.

9 Joint liability

If you receive an overpayment in 2025 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, 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 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. 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 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 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 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.

6. If the deadline falls on a Saturday or Sunday, it is extended to the next business day.

