

Last name _____ First name _____

Social insurance number **1** _____

Date of birth **2** _____
Y M D

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

Important ►

1 Information about you, the applicant

Apartment Number Street, P.O. box
3 _____

City, town or municipality Province Postal code
4 _____ **5** _____

6 Are you or your spouse the biological or adoptive parent (legally or in fact) of a child with whom you are living at the time of completing your application? Yes No

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

8 Do you have a spouse at the time of completing your application? Yes No

2 Information about your spouse

Last name First name
10 _____ **11** _____

Social insurance number Date of birth
12 _____ **13** _____

3 Estimated child-care expenses for 2010 that qualify for the tax credit

Last name and first name of each eligible child (See Part 2 on page 3.)	A			Child-care fee per day (see notes below)	C	D	E	
	Date of birth	Date of birth						
	Y	M	D		Number of days of care in 2010	Child-care expenses for 2010 that qualify for the tax credit (see notes below) B x C	Identification number or social insurance number of the person who provides the child-care services	
	30			00	x	=	00	
	31			00	x	=	00	
	32			00	x	=	00	
	33			00	x	=	00	
	34			00	x	=	00	
	35			00	x	=	00	
Total expenses that you could not enter on lines 30 to 35, because there was not enough space						36	00	
Add lines 30 to 35 and line 36.					Total of estimated child-care expenses =		41	00

Notes:

- The reduced contribution of \$7 per child per day set by the government **does not qualify for** the tax credit.
- If the payments were made to a **camp** or **boarding school**, the maximum amount that can be entered in column D is \$175 per week for an eligible child born after December 31, 2003, or \$100 per week for any other eligible child. The maximum amount is \$250 per week for a child of any age with a severe and prolonged impairment in mental or physical functions.

Number of eligible children with a severe and prolonged impairment in mental or physical functions **42** _____

Number of eligible children who were born **after** December 31, 2003, other than those covered on line 42 **44** _____

Number of eligible children who were born **after** December 31, 1993, or who had an infirmity, other than those covered on lines 42 and 44 **46** _____

Do not use this area. **99** Correspondance **48** **49**

4 Estimated family income for 2010

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

Estimated income

Employment income (including tips)

Net income (or net loss) from a business, either as the business's sole owner or as an active partner in the business. If the business has a loss, enter the amount of the loss in parentheses.

Employment Insurance benefits, parental insurance benefits, disability pension from the QPP or CPP, and amounts from a government work incentive program

Scholarships, bursaries or fellowships, and research grants

Estimated income for 2010, other than the income entered on lines 52 to 55 and lines 62 to 65 (for example, investment income, income from the rental of immovables (real estate), 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 2010 in the calculation of your net income (for example, contributions to an RRSP, contributions to a registered pension plan and employment expenses and deductions). Refer to lines 201 to 252 of the income tax return.

5 Other information

Are you or your spouse planning to attend an educational institution (full time or part time) in 2010?

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

Are you or your spouse planning to carry on a business (or practise a profession) in 2010, either as the business's sole owner or as an active partner in the business?

72	<input type="checkbox"/> Yes <input type="checkbox"/> No	73	<input type="checkbox"/> Yes <input type="checkbox"/> No
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6 Direct deposit (mandatory)

To receive advance payments, you must be registered for direct deposit. If you are already registered for direct deposit of income tax refunds, advance payments of the tax credit for child-care expenses will also be deposited in your account.

To request direct deposit or make changes to your account information, enclose a **blank cheque** marked "VOID." Also write your name and social insurance number on the cheque. If you are unable to provide a blank cheque, complete form LM-3.Q-V or LM-3.M-V, *Request for Direct Deposit*. You may print this form from our website at www.revenu.gouv.qc.ca or telephone us to obtain a copy.

7 Documents to be enclosed with the form (indicate the documents you are enclosing)

Photocopy of the birth certificate or attestation of birth

If you are entering child-care expenses for a child born after December 31, 2008, enclose a photocopy of the child's birth certificate issued by the Directeur de l'état civil du Québec, or a photocopy of the attestation of birth issued by the hospital where the child was born.

Blank cheque or form LM-3.Q-V or LM-3.M-V

If you are not registered for direct deposit, enclose a void cheque or form LM-3.Q-V or LM-3.M-V, duly completed.

Confirmation of child-care fees and the number of days of care

You must attach form TPZ-1029.8.FA-V (or any other document that provides the same information), duly completed by the person who provides the child-care services or the person's representative.

Photocopy of a document attesting to your (or your spouse's) situation

Enclose a photocopy of any document attesting that you or your spouse is working, actively looking for work, attending school or receiving benefits for parental leave in 2010. See [Part 9](#) on page 4 to find out which document to attach.

8 Certification

I certify that the information provided on this form constitutes the best estimate possible of my situation for 2010, and I undertake to inform Revenu Québec promptly of any change to the information.

80	_____	81	_____	82	_____
	Applicant		Area code Telephone (home)		Area code Telephone (work) Extension
83	_____				
	Spouse				

Tax Credit for Child-Care Expenses Application for Advance Payments

2010

1 Who must complete this form?

Complete this form only if you wish to apply for advance payments of the tax credit for child-care expenses to which you expect to be entitled for 2010. You may claim the tax credit for child-care expenses to which you are entitled when filing your income tax return for 2010.

To receive advance payments in 2010, we must receive this form, duly completed, along with the required documents by September 1, 2010. Requirements and terms of payment are explained below.

If you have a spouse who also expects to be entitled to the tax credit for child-care expenses, **only one of you** may apply for advance payments.

2 Meaning of "spouse" and "eligible child"

Spouse

For a person to be recognized as your spouse, that person must, on December 31, 2010,

- be married to you;
- be bound to you by civil union; or
- be your de facto spouse.

If, on December 31, 2010, you are separated from that person because of the breakdown of your relationship, that person will continue to be considered your spouse if the separation lasts for less than 90 days.

The term "de facto spouse" refers to a person who is living in a conjugal relationship with you on December 31, 2010, and is the biological or adoptive parent (legally or in fact) of a child of whom you are also the parent, or who has been living in a conjugal relationship with you for at least 12 consecutive months on December 31, 2010.

Eligible child

An eligible child is a child who

- was born after December 31, 1993, and is your or your spouse's child;
- was born after December 31, 1993, is your or your spouse's dependant, and has an income of \$6,890 or less* for 2010;
- 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 an income of \$6,890 or less* for 2010.

3 Requirements

To be entitled to advance payments of the tax credit for child-care expenses, you must meet the following requirements:

- You or your spouse is the biological or adoptive parent (legally or in fact) of a child with whom you are living at the time you submit your application.

- You are resident in Québec at the time you submit your 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 person who provides the child-care services, confirming the child-care fees and the number of days for which child-care services will be provided in 2010.
 - You estimate that, for 2010, you will be entitled to an amount **exceeding \$1,000** as a tax credit for child-care expenses. However, this condition 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 child-care expenses 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 of the tax credit to which you are actually entitled for 2010 is lower than the amount estimated, you will have to pay income tax.
 - You incur child-care expenses for an eligible child living with you or your spouse where you or your spouse is in one of the following situations:
 - you carry out the duties of an office or employment;
 - you actively carry on a business;
 - you do research for which you receive a grant;
 - you actively seek employment;
 - you attend 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.
- Supporting documents must be provided for each of the situations applicable to you or your spouse** (see Part 9).
- You accept that the payments be deposited directly in your bank account in Québec.

4 Child-care 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 of \$7 per child per day set by the government;
- amounts paid to one of the following persons:
 - the child's father or mother;
 - a person who is living in a conjugal relationship with you;
 - a person who is 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 who is 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.

* This amount may be indexed on January 1, 2010.

- expenses paid for general or specific teaching services;
- expenses for which another person is already claiming the tax credit for child-care 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 person's income and cannot be deducted in the calculation of the person's taxable income);
- expenses reimbursed by the Ministère de l'Emploi et de la Solidarité sociale;
- the portion of child-care expenses for which you receive an allowance from the Ministère de l'Emploi et de la Solidarité sociale.

5 Terms of payment

The number of advance payments you will receive in the year depends on the date we receive your application. Therefore, if we receive your application

- before January 1, the amount will be paid in four equal instalments (on January 15, April 15, July 15 and October 15);
- between January 1 and March 31, the amount will be paid in three equal instalments (on April 15, July 15 and October 15);
- between April 1 and June 30, the amount will be paid in two equal instalments (on July 15 and October 15);
- between July 1 and September 1, the amount will be paid on October 15.

6 Change in situation

You must inform us immediately if, after you have applied for advance payments of the tax credit for child-care expenses, 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 new spouse, or a move outside Québec. You must also inform us if the child-care expenses are lower than expected or do not qualify for the tax credit.

7 Income tax return

In your income tax return for 2010, you will have to add to the income tax payable the total amount of the advance payments you have received. This amount will be indicated in box C of the RL-19 slip that we will 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 child-care expenses to which you are entitled.

8 Joint liability

If you received an overpayment in 2010 and, at the end of the year, you 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 child-care expenses will be jointly liable for paying the tax.

9 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. If both of you have such income, the required documents must be provided for both.

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 the business at the time you submit the application. If both of you have such income, the required documents must be provided for both. For example, you may 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.

Confirmation of the research grant

If a research grant has been 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 an Employment Insurance benefit statement or any other document attesting 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. If both of you are actively seeking employment, the required documents must be provided for both.

We consider that an "active employment search" must be sufficiently active to justify payment of child-care expenses. For instance, staying at home and searching for work on the Internet is not considered an "active employment search" for the purposes of the rules governing the tax credit for child-care expenses. However, 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 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. If both of you are enrolled in such a program, the required documents must be provided for both.

Document attesting to the receipt of parental insurance benefits

If you or your spouse paid child-care expenses during a parental leave, enclose a document attesting to the receipt of parental, maternity, paternity or adoption benefits from the Ministère de l'Emploi et de la Solidarité sociale 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.