



If you and your spouse on December 31, 2021, are both entering an amount on line 455 of your respective returns, you must each file your own Schedule C. To qualify for the tax credit, the childcare expenses paid must have been incurred while you or your spouse on December 31, 2021, was in any of the situations listed below.

Check the box or boxes that apply to your situation. The expenses were incurred while you or your spouse on December 31, 2021, was:

- carrying out the duties of an office or employment 10
- actively carrying on a business 11
- practising a profession 12
- carrying out research under a grant 13
- actively seeking employment 14
- attending an educational institution **full time** (see line 455 in the guide) 15
- attending an educational institution **part time** (see line 455 in the guide) 16
- receiving benefits under the Québec parental insurance plan (QPIP) or benefits related to a birth or adoption under the Employment Insurance plan 17
- receiving Employment Insurance benefits, the Canada Recovery Benefit (CRB), the Canada Recovery Sickness Benefit (CRSB), the Canada Recovery Caregiving Benefit (CRCB) or the Canada Worker Lockdown Benefit (CWLB) 18

A Childcare expenses qualifying for the tax credit

If you are entering expenses paid to a camp or boarding school, check box 20. 20

A		B		C	
Last name and first name of each eligible child for whom the credit is being claimed (see the definition of "eligible child" at line 455 in the guide)		Relationship to you		Child's net income	
1		1		1	
2		2		2	
3		3		3	
4		4		4	
5		5		5	
6		6		6	

First name of the child for whom the expenses were paid		Date of birth Y Y Y Y M M D D		Childcare expenses qualifying for the tax credit (see note below)		Identification number (RL-24 slip, box H) or social insurance number of the person who received the payments	
29.1		30		30.1		30.2	
29.2		31		+ 31.1		31.2	
29.3		32		+ 32.1		32.2	
29.4		33		+ 33.1		33.2	
29.5		34		+ 34.1		34.2	
29.6		35		+ 35.1		35.2	
29.7		36		+ 36.1		36.2	
29.8		37		+ 37.1		37.2	

Total expenses that you could not enter on lines 30.1 through 37.1 because there was not enough space	+ 38.1	
Add lines 30.1 through 38.1.	= 39	
Allowance for or reimbursement of childcare expenses shown in box 201 of the RL-1 slip or in box J of the RL-5 slip , if the expenses are included on line 39	- 40	
Subtract line 40 from line 39.		
Childcare expenses qualifying for the tax credit	= 41	

- Note**
- The expenses must have been paid by you or by your spouse.
 - If the expenses were paid to a **camp** or **boarding school**, the maximum is \$200 per week for an eligible child born after December 31, 2014, or \$125 per week for any other eligible child. The maximum is \$275 per week for a child of any age who has a severe and prolonged impairment in mental or physical functions.
 - **The reduced contribution set by the government (\$8.50 per day, per child) does not qualify for the tax credit.**

➔ Continued on the next page.



B Childcare expense limit

Number of eligible children listed in Part A (lines 1 through 6):

- who have a severe and prolonged impairment in mental or physical functions
- who were born **after** December 31, 2014, **other than those covered on line 42 above**
- who were born **after** December 31, 2004, or who have an infirmity, **other than those covered on lines 42 and 44 above**

Add lines 43, 45 and 47.

42	×	\$14,230	▶	43
44	×	\$10,400	▶	45
46	×	\$5,235	▶	47
Childcare expense limit =				50

C Family income

Amount from line 275 of your return

Amount from line 275 of your spouse's return (spouse on December 31, 2021)

Add lines 76 and 78.

76	
78	+
Family income =	
80	

D Tax credit for childcare expenses

Amount from line 41 or line 50, whichever is **less**

Tax credit rate based on family income (line 80 above). Refer to the table below.

Multiply line 85 by line 92.

Amount your spouse on December 31, 2021, is claiming on line 455 of his or her return

Subtract line 96 from line 94.

Carry the result to line 455 of your return.

85	×	92	%
		=	94
		-	96
		=	98

If you would like to receive the **tax shield**, check box 99.

See the eligibility requirements at line 460 in the guide.

99

Table of tax credit rates

Use this table to determine the tax credit rate that corresponds to your family income (line 80) and carry the rate to line 92 above. If the amount on line 80 is 0, enter 78% on line 92.

Family income (\$)		Tax credit (%)
more than	not more than	
—	21,000	78
21,000	37,030	75
37,030	38,400	74
38,400	39,780	73
39,780	41,135	72
41,135	42,515	71
42,515	101,490	70
101,490	or more	67

All childcare providers who provide childcare to more than six children must hold a permit from the Ministère de la Famille or be recognized by a home childcare coordinating office, whether they offer subsidized childcare spaces or not. Otherwise, they are operating illegally.*

* This requirement does not apply to the exceptions provided for under section 2 of the *Educational Childcare Act*.

Enclose a copy of this schedule with your return.



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