

## Tax Credit for Adoption Expenses

You must complete this form if you are an individual who wishes to claim the refundable tax credit for expenses related to the adoption of a child.

Enclose this form, duly completed, with your income tax return. Do not enclose your supporting documents, but keep them in case we ask for them.

The tax credit for adoption expenses is equal to 50% of the total adoption expenses eligible for the credit. The maximum amount of eligible expenses is \$20,000 per child, for a maximum tax credit of \$10,000 per child. To be entitled to the credit, you must have been resident in Québec on December 31 of the year in which you received one of the following documents (in the case of an adoptive parent who is now deceased, he or she must have been resident in Québec on the day of death):

- an adoption judgment rendered by a court having jurisdiction in Québec, establishing a bond of filiation between you and a child;
- an adoption judgment rendered outside Québec that has received legal recognition in Québec;
- a certificate of compliance with the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (however, if the Minister of Health and Social Services has applied to the Court of Québec for a ruling on the validity of the certificate, you must claim the tax credit in the year in which the certificate was declared valid).

The **adoption expenses eligible for the tax credit** are the expenses specified on lines 1 through 9 below, paid by you or your spouse after filing an application for registration with the Minister of Health and Social Services or an organization certified by the Minister. The expenses must be reasonable. You cannot claim expenses that have been used in the calculation of a tax credit for medical expenses in your or your spouse's income tax return for the year in question or a previous year. Nor can you claim expenses for which you or your spouse has received a reimbursement (or is entitled to a reimbursement), unless the amount of the reimbursement was included in your or your spouse's income and is not deductible elsewhere.

### 1 Identification

Taxation year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Social insurance number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

First name and last name of adoptive parent

First name and last name of child

First name and last name of child

First name and last name of child

First name and last name of child

### 2 Tax credit for adoption expenses

Judicial or extrajudicial expenses incurred to obtain an adoption judgment in Québec, legal recognition in Québec of an adoption judgment rendered outside Québec or a certificate of compliance with the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption

Travel expenses of the child incurred to reach the residence of the adoptive parents	+		1		
Travel expenses of the child's escort incurred to bring the child to the residence of the adoptive parents if the adoptive parents did not accompany the child	+		2		
Travel and living expenses of the adoptive parents incurred to adopt the child	+		3		
Fees for the translation of documents pertaining to the adoption	+		4		
Fees charged by an organization certified by the Minister of Health and Social Services	+		5		
Fees charged by the foreign institution that took care of the child	+		6		
Expenses related to the psychosocial assessment of the adoptive parents	+		7		
Expenses arising from a requirement imposed by a government authority respecting the adoption of a child <sup>1</sup>	+		8		
Add lines 1 through 9.			9		
<b>Total adoption expenses eligible for the tax credit</b>			=		10
Rate used to convert the amount to a tax credit	x	<b>50%</b>			
Multiply line 10 by 50% ( <b>maximum \$10,000 per child</b> ).	=				11
Amount of tax credit claimed on line 462 of the other adoptive parent's income tax return					
First name and last name of the other adoptive parent ▶					
Social insurance number of the other adoptive parent ▶					
Subtract line 12 from line 11.	-				12
Enter the result on line 462 of your income tax return.					<b>Tax credit for adoption expenses</b>
	=				13

1. Examples of such expenses are fees paid to issue a foreign passport to the child and fees paid to meet certain requirements of Citizenship and Immigration Canada (opening a file, medical exam, etc.).