

Notice of Change in Situation

Advance Payments of the Tax Credit for Childcare Expenses

2021

Complete this form if you **filed an application** for advance payments of the tax credit for childcare expenses (form TPZ-1029.8.F-V) for 2021 and you would like to **notify us of a change** in your situation or that of a family member that could affect the amount of your advance payments. Such changes include:

- a new child;
- a new childcare provider, a change in childcare fees or in the estimated number of days of childcare during the year, or new childcare expenses that do not qualify for the credit (such as the reduced contribution set by the government);
- a new spouse, a breakdown in your relationship or a death;
- an eligible child no longer living with you or your spouse;

- a move outside Québec;
- an unexpected change in your income;
- a return to school; or
- a loss of employment.

If the change that could affect the amount of your advance payments is not mentioned on this form, contact us (see page 3 for contact information).

We must receive this form, along with the requested documents, no later than November 15, 2021.

1 Information about you (the applicant)

Social insurance number **Date of birth**

1 2

Y Y Y Y M M D D

Last name First name

3 4

Apartment Street number Street name, P.O. box

5

City, town or municipality Province Postal code

6 7

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

Do you have a spouse (see the definition of "spouse" on page 3)? Yes No

2 Information about your spouse (complete this part only if you have a new spouse)

Last name First name

10 11

12 Social insurance number 13 Date of birth

Y Y Y Y M M D D

3 Revised estimated childcare expenses for 2021 that qualify for the tax credit

On lines 30 to 41, enter **only** the information concerning the children whose situation has changed. For each child, enter the **revised estimated childcare expenses for the year** (including the expenses incurred before the change in situation) that qualify for the tax credit. If you have no changes to make, go to Part 4.

	A	B	C	D	E
First name of each eligible child for whom childcare expenses are paid and whose situation has changed (see "Eligible child" on page 3)	Date of birth Y Y Y Y M M D D	Childcare fee per day (see notes below)	Number of days of childcare in 2021	Revised estimated childcare expenses for 2021 (B × C)	Identification number or social insurance number of the childcare provider
	30		×		30
	31		×	+	31
	32		×	+	32
	33		×	+	33
	34		×	+	34
	35		×	+	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	=	
Revised estimated childcare expenses for 2021 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 du Travail, de l'Emploi et de la Solidarité sociale (MTESS) 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 MTESS **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, 2014, 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



4 Information about the children

Enter the **total** number of children (including those whose situation has not changed) with respect to whom you applied for advance payments in 2021 who:

- have a severe and prolonged impairment in mental or physical functions (maximum childcare expenses per child: \$13,445¹);
- were born **after** December 31, 2014, and who are not covered on line 42² (maximum childcare expenses per child: \$9,825);
- were born **after** December 31, 2004, or who have an infirmity, and who are not covered on lines 42 or 44² (maximum childcare expenses per child: \$5,170).

42	
44	
46	

5 Changes to estimated family income for 2021

On lines 52 to 57 and 62 to 67, enter **only the revised amounts**. If you have no changes to make, go to Part 6.
Family income corresponds to the estimated total of your and your spouse's income (minus deductions).

Estimated income

Employee: gross employment income (including tips)

Applicant (annual amount)		Spouse (annual amount)	
52		62	

Self-employed person: net income (or net loss) from a business, either as the sole proprietor or as an active partner. If the business has a loss, enter the amount of the loss preceded by a minus sign (-).

53		63	
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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

54		64	
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Scholarships, bursaries or fellowships, and research grants

55		65	
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Other estimated income for 2021 (for example, investment income, income from the rental of immovables (real estate), taxable support payments, last-resort financial assistance and income replacement indemnities)

56		66	
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Estimated deductions

Amounts that you or your spouse expects to deduct for 2021 in the calculation of your net income (for example, contributions to a registered retirement savings plan (RRSP), contributions to a registered pension plan and employment expenses and deductions). Refer to lines 201 to 252 of the income tax return.

57		67	
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6 Other information

Answer questions 70 and 71 only if your or your spouse's situation has changed.

Are you or your spouse planning to attend an educational institution (full time or part time) in 2021?

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 situation³

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 2021 **if you have not already provided such a document**. See Part 5 on page 4 to find out which document to enclose.

Form TPZ-1029.8.F.A-V³

If, on lines 30 to 41, you are entering childcare fees, attach form TPZ-1029.8.F.A-V, *Childcare Expenses Qualifying for the Tax Credit—Fees and Number of Days of Care for 2021*, duly completed by the childcare provider or that person's representative.

A photocopy of the birth certificate or attestation of birth

If, on lines 30 to 41, you are entering information concerning a child born after December 31, 2019, enclose (**if you have not already provided one of these documents**) a photocopy of either the child's birth certificate issued by the Directeur de l'état civil or the attestation of birth issued by the hospital where the child was born.

8 Certification

I certify that the information provided on this form constitutes the best possible estimate of my situation or that of a family member for 2021, and I undertake to inform Revenu Québec promptly of any change to make to this information.

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

1. The amounts in Part 4 are for 2020. They are indexed annually.
2. The same child cannot be included on more than one line.
3. This document must be provided each time you renew your application for advance payments.



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Please read the information below before completing this form. For more information, call us at one of the following numbers: 514 940-1481 (Montréal area), 418 266-1016 (Québec City area) or, toll-free, 1 855 291-6467 (elsewhere in Québec). Send the completed form to Revenu Québec at one of the following addresses: C. P. 6300, succursale Place-Desjardins, Montréal (Québec) H5B 0A6 or 3800, rue de Marly, C. P. 25200, succursale Terminus, Québec (Québec) G1A 0A2.

To inform us that fewer days of childcare will be required for **one or more children** concerned by your application for advance payments or that one or more of them no longer require or will no longer require childcare services, use our online services at revenuquebec.ca.

1 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 of the opposite sex or of the same sex 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 are 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, 2004, and is your or your spouse's child;
- was born after December 31, 2004, is your or your spouse's dependant, and has income of \$10,662⁴ or less for 2021;
- 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 \$10,662⁴ or less for 2021.

2 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, permanent resident or 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 2021.
- You must estimate that, for 2021, 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. 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 is less than the amount estimated, you will have to pay income tax.
- You incur the 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 5 on page 4 for the documents that must be provided):

- 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 attend⁵ 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 must 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 2021 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.

3 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 after-school activities (even if the activities take place on a regular, ongoing basis);
- fees paid for help with homework outside regular class time (provided the person in charge of the service has a teaching—not a supervisory—role);
- childcare expenses incurred for strictly personal reasons (for example, respite).

4. This amount is for 2020 and is indexed annually.

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



4 Joint liability

If you receive an overpayment in 2021 and, at the end of the year, are unable to pay the related 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.

5 Documents attesting to your or your spouse's situation

Pay slip

If you **or** your spouse earns employment income, enclose, for you or your spouse, a photocopy of the most recent pay slip or a letter from the employer specifying the gross wages.

Document attesting to the operation of a business

If you or your spouse earns income from operating a business, enclose a photocopy of a recent document proving that you or your spouse is operating it at the time of application. 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, for you or your spouse, a photocopy of the confirmation of the grant.

Document attesting to an active job search

If you or your spouse is actively seeking employment, enclose a photocopy of a document proving that you or your spouse is 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 job 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 job 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, for you or your spouse, 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, for you or your spouse, a document attesting to the receipt of parental, maternity, paternity or adoption benefits from the MTESS 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.

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 an accredited home childcare coordinating office, whether or not they offer spaces at the reduced contribution set by the government. Otherwise, they are operating illegally.**

* For more information on the number of children allowed, see section 6.1 of the *Educational Childcare Act*.

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

