

2 Information about the eligible care receivers you lived with who have a severe and prolonged impairment in mental or physical functions (continued)

Second eligible care receiver

Social insurance number: 10 _____ Date of birth: 11 _____
Y Y Y Y M M D D

Last name: 11.1 _____ First name: 11.2 _____

Family relationship to you (if applicable): 12 _____ In 2022, did you receive any additional social assistance payments for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education? 13 Yes No

2 If you answered **yes** to question 13, enter the number of months in 2022 for which you received or expect to receive the payments. 13.1 _____

If you answered **yes** to question 13, enter the total amount of the payments you received or expect to receive for 2022. 13.2 _____

Do you intend to live with the care receiver for at least 365 consecutive days, including 183 days in 2022?³ 14 Yes No

Date you began living with the care receiver 15 _____
Y Y Y Y M M D D

If you are sharing the basic amount with one or more other caregivers, enter your share of the amount as a percentage. 16 _____ %

3 Information about the eligible care receivers you lived with who were 70 or over on December 31, 2022

If you need more space, enclose a separate sheet with the required information.

First eligible care receiver

Social insurance number: 20 _____ Date of birth: 21 _____
Y Y Y Y M M D D

Last name: 21.1 _____ First name: 21.2 _____

Family relationship to you (if applicable): 22 _____

1 Do you intend to live with the care receiver for at least 365 consecutive days, including 183 days in 2022?³ 23 Yes No

Date you began living with the care receiver 24 _____
Y Y Y Y M M D D

If you are sharing the basic amount with one or more other caregivers, enter your share of the amount as a percentage. 25 _____ %

Second eligible care receiver

Social insurance number: 20 _____ Date of birth: 21 _____
Y Y Y Y M M D D

Last name: 21.1 _____ First name: 21.2 _____

Family relationship to you (if applicable): 22 _____

2 Do you intend to live with the care receiver for at least 365 consecutive days, including 183 days in 2022?³ 23 Yes No

Date you began living with the care receiver 24 _____
Y Y Y Y M M D D

If you are sharing the basic amount with one or more other caregivers, enter your share of the amount as a percentage. 25 _____ %

3. See note 2 on the previous page.



4 Documents to enclose

Make sure you enclose all the required documents.

- Form TP-752.0.14-V, *Certificate Respecting an Impairment, certifying that the care receiver needs assistance in carrying out a basic activity of daily living***

Enclose this form if the eligible care receiver is 18 or over and has a severe and prolonged impairment in mental or physical functions. Do not enclose it if you have already filed it.

- Form TP-1029.AN.A-V, *Certificate of Ongoing Assistance, if the care receiver has no family relationship with you***

Enclose this form if the eligible care receiver has no family relationship with you. Do not enclose it if you have already filed it. Note, however, that it must be renewed every three years.

- A void cheque or form LM-3-V, *Request for Direct Deposit***

If you are not registered for direct deposit, you must enclose a void cheque or a duly completed copy of form LM-3-V. You can also register using our online services. If you are already registered for direct deposit for your income tax refund, you do not need to register again to receive advance payments.

5 Certification

I certify that, to the best of my knowledge, the information in this form is accurate and complete, and I undertake to inform Revenu Québec promptly of any changes.

Applicant's signature

Date

Area code

Telephone

Extension



14OC ZZ 49527967

General Information

Eligibility

To receive advance payments of the tax credit for caregivers, you must meet the following conditions:

- You are resident in Québec on the date of your application.
- Your spouse is the only person claiming the following with regard to you for 2022:
 - the amount for dependants and the amount transferred by a child 18 or over enrolled in post-secondary studies (line 367);
 - an amount for expenses for medical services not available in your area (line 378); or
 - an amount for medical expenses (line 381).
- No one is claiming the tax credit for caregivers with regard to you for 2022.
- You or your spouse is not exempt from income tax for 2022.
- You do not receive any remuneration for the care you provide to the eligible care receiver.
- You agree to have the payments made by direct deposit.
- You lived with the **eligible care receiver** for at least 365 consecutive days, including at least 183 days in 2022, in a **dwelling** of which you, your spouse, the care receiver or the care receiver's spouse is an owner, tenant or subtenant.
- You file your application by December 1, 2022.

Note

- You cannot have lived with the care receiver in a private seniors' residence or public network facility.
- The 365 consecutive days must have begun in 2021 or 2022. If they began in 2022, they can end in 2023.
- The requirement to live together for 183 days in 2022 does not apply if you or the care receiver die in 2022, provided you had lived together for at least 365 consecutive days on the date of death.
- You can split the tax credit with other caregivers who provided care to the same care receiver, provided they lived with the care receiver **for at least 90 days** in the year.
- We can deny your application or suspend or cancel your advance payments if you received advance payments for a previous year 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. We may also ask for other documents or information while processing your application.

Advance payments of the tax credit (basic amount)

You can receive a \$1,299⁴ basic amount for every eligible care receiver you live with.

Note

- If the eligible care receiver turned 18 in 2022, the tax credit will be reduced in proportion to the number of months during which he or she was under 18.
- If you received additional social assistance payments for a child 18 or over who is handicapped and attends an educational institution at the secondary level in general education, the tax credit will be adjusted accordingly.

Eligible care receiver

A person who is:

- 18 or over on December 31, 2022, and has a severe and prolonged **impairment** in mental or physical functions because of which he or she needs assistance in carrying out a basic activity of daily living, as certified by a health professional; or
- **70 or over** on December 31, 2022, is not your spouse and does not have an impairment.

Note

- A person 18 or over with a severe and prolonged **impairment** in mental or physical functions can be:
 - your spouse;
 - your or your spouse's child, grandchild, nephew, niece, brother or sister;
 - your or your spouse's father, mother, grandfather or grandmother, or any other of your or your spouse's direct ascendants;
 - your or your spouse's uncle, aunt, great-uncle or great-aunt; or
 - someone with whom you have no family relationship, if a professional from the health and social services network certifies that you provide ongoing assistance to this person so that he or she can carry out a basic activity of daily living.
- A person **70 or over** without an impairment can be your or your spouse's father, mother, grandfather, grandmother, uncle, aunt, great-uncle, great-aunt or any other of your or your spouse's direct ascendants.

4. This is the amount for 2022. It is indexed annually.



Receiving your advance payments

Every month, your advance payments will be deposited directly into your **account**. You must therefore be registered for **direct deposit**.

To register or change your direct deposit information, you can:

- use the online services on our website;
- write your name and social insurance number on a void cheque from **your account** at a financial institution with an establishment in Canada and enclose the cheque with this form; or
- file a *Request for Direct Deposit* (form LM-3-V), which you can get by calling us or printing it from our website.

Be sure to notify us of any change in your banking information.

Income tax return

In your 2022 income tax return, you will have to add your advance payments (shown on the RL-19 slip we send you) to your income tax payable. You will also have to complete Schedule H to calculate the exact amount of your tax credit for the year. **If you do not meet the conditions, you will have to repay the advance payments you received.**

Change in situation

You must notify us immediately if you stop meeting the conditions after filing this form. If you receive advance payments during the year but are no longer resident in Québec on December 31, you must still file an income tax return and repay the amounts you received. To contact us, call:

- 514 940-1481 (Montréal area)
- 418 266-1016 (Québec City area)
- 1 855 291-6467 (toll-free, elsewhere in Québec)

Definitions

Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps, and that is equipped with kitchen and bathroom facilities.

Note

A room in a hotel establishment or a rooming house is not a dwelling.

Private seniors' residence

A facility that is either:

- a congregate residential facility, or any part of such a facility, in respect of which the operator holds a valid temporary certificate of compliance or a valid certificate of compliance issued by the Minister of Health and Social Services (such facilities are listed in the register of private seniors' residences); or
- a private institution not under agreement that operates a residential and long-term care centre (CHSLD).

Sending the form

Mail the duly completed and signed form, along with the required documents, to:

Revenu Québec
3800, rue de Marly
C. P. 25100, succursale Terminus
Québec (Québec) G1K 0B1

