

If you and the other person supporting the child are both entering an amount on line 455 of your returns, you must each file your own Schedule C.

A. Earned income

Important: Leave the right-hand column blank if you are the only person supporting the child.

Amount from line 101 of the return (plus or minus amount from line 105)	11	
Total of lines 107 and 111, plus disability pension indicated on line 119, plus amounts received under a government work-incentive project covered in point 2 of line 154 in the guide	12	
Amount of scholarships, bursaries and fellowships, plus amount of research grants (see line 455 in the guide)	13	
Total of lines 23 through 26 of Schedule L. Do not take losses into account.	14	
Other income (see line 455 in the guide)	16	
Add lines 11 through 16 and, where applicable, lines 21 through 26.	18	Earned income

Other person supporting the child (see the definition at line 455 in the guide)

20	Social insurance number
21	
22	
23	
24	
26	
28	

- Notes:**
- You cannot claim the tax credit for child-care expenses if your earned income (line 18) is equal to zero and you are the only person supporting the child, unless you attended an educational institution in 2005.
 - You cannot claim the tax credit for child-care expenses if the earned income (line 18 or 28) of one of the persons supporting the child is equal to zero, unless that person was in one of the situations listed under "Child-care expense limit based on the higher earned income" (line 455 in the guide).

B. Child-care expenses giving entitlement to the tax credit

To find out which expenses do not give entitlement to the tax credit, see line 455 in the guide.

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)

A	B	C
Last name and first name of each eligible child	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	Child-care expenses giving entitlement to the tax credit (see notes below)	Identification number (RL-24 slip, box H); otherwise, 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
		38.1	
		39	
		40	
		41	Total child-care expenses

- Notes:**
- These expenses must have been paid by you or by the other person supporting the child.
 - If the payments were made to a **camp** or **boarding school**, the maximum amount giving entitlement to the credit is \$175 per week for an eligible child born after December 31, 1998, or \$100 per week for any other eligible child. The maximum is \$250 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) of \$7 per day per child does not give entitlement to the tax credit.

C. Child-care expense limit based on eligible children

Number of eligible children with a severe and prolonged impairment in mental or physical functions	<input type="text" value="42"/>	x \$10,000	▶	<input type="text" value="43"/>	<input type="text"/>
Number of eligible children who were born after December 31, 1998, other than those covered on line 42	<input type="text" value="44"/>	x \$7,000	▶	<input type="text" value="45"/>	<input type="text"/>
Number of eligible children who were born after December 31, 1988, or who had an infirmity, other than those covered on lines 42 and 44	<input type="text" value="46"/>	x \$4,000	▶	<input type="text" value="47"/>	<input type="text"/>
Add lines 43, 45 and 47.			=	<input type="text" value="50"/>	<input type="text"/>

D. Child-care expense limit based on earned income

Enter the amount from line 41 or 50, whichever is lower.	<input type="text" value="52"/>			<input type="text"/>	<input type="text"/>
If another person is also supporting the child, enter the total of the amounts from lines 70 and 88 below.		-		<input type="text" value="54"/>	<input type="text"/>
Subtract line 54 from line 52. If the result is negative, enter 0.		=		<input type="text" value="56"/>	<input type="text"/>
Enter the amount from line 18, 28 (if there is another person supporting the child) or 56, whichever is lowest. Carry this amount to line 85 in Part G below.				<input type="text" value="58"/>	<input type="text"/>

Note: If you are the only person supporting the child (that is, you are the head of a single-parent family), if you attended an educational institution in 2005, and if the amount on line 58 is limited to the amount on line 18, complete Part B of work chart 455.

E. Child-care expense limit based on the higher earned income

See "Child-care expense limit based on the higher earned income" at line 455 in the guide to find out whether you must enter information in this part and complete Part A of work chart 455.

Enter the number corresponding to the situation of the supporting person with the lower earned income. Refer to "Child-care expense limit based on the higher earned income" (line 455 in the guide)	<input type="text" value="59"/>	<input type="text" value="0"/>			
Amount from line 10 of Part A of work chart 455. Carry this amount to line 86 in Part G below.				<input type="text" value="70"/>	<input type="text"/>

F. Family income

Amount from line 275 of your return	<input type="text" value="76"/>			<input type="text"/>	<input type="text"/>
Amount from line 275 of your spouse's return (spouse on December 31, 2005)		+		<input type="text" value="78"/>	<input type="text"/>
Add lines 76 and 78.				<input type="text" value="80"/>	<input type="text"/>

Family income

G. Tax credit for child-care expenses

Important: If you and the other person supporting the child were not spouses on December 31, 2005, you cannot divide the tax credit between you. In this case, the credit is generally granted to the supporting person with the lower earned income (see Part A). However, this may not be the case if you had to complete Part E. For further information, contact Revenu Québec.

Amount from line 58	<input type="text" value="85"/>			<input type="text"/>	<input type="text"/>
Amount from line 70 (if applicable)		+		<input type="text" value="86"/>	<input type="text"/>
Amount from line 15 of Part B or C of work chart 455 (if applicable)		+		<input type="text" value="88"/>	<input type="text"/>
Add lines 85 through 88.		=		<input type="text" value="90"/>	<input type="text"/>
Tax credit rate determined according to the table at line 455 in the guide		x		<input type="text" value="92"/>	<input style="text-align: right; font-size: small; vertical-align: middle;" type="text" value="%"/>
Multiply line 90 by line 92.		=		<input type="text" value="94"/>	<input type="text"/>
Amount claimed on line 455 of your spouse's return (spouse on December 31, 2005)		-		<input type="text" value="96"/>	<input type="text"/>
Subtract line 96 from line 94. Carry the result to line 455 of your return. Enclose proofs of payment.		=		<input type="text" value="98"/>	<input type="text"/>

Tax credit for child-care expenses