

1 Social insurance number

2 Date of birth

Y M D

Last name First name

Note
If you have a spouse, only one of you may submit an application.

Important ▶

1 Information about the applicant (yourself)

3 Number Street, P.O. box Apartment

4 City, town or municipality Province Postal code

6 Are you or your spouse the biological or adoptive parent (legally or in fact) of a child with whom you are living at the time of the application? Yes No

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

8 Your current family situation: 1 You **do not have** a spouse. 2 You **have** a spouse.

2 Information about your spouse

10 Last name 11 First name

12 Social insurance number 13 Date of birth

3 Estimated child-care expenses for 2008 that give entitlement to the tax credit

Last name and first name of each eligible child (see the definition on the information sheet)	A			B	C	D	E
	Date of birth	Child-care fee per day (see notes below)					
	Y	M	D				
30					X	=	
31					X	=	
32					X	=	
33					X	=	
34					X	=	
35					X	=	
Total expenses that you could not enter on lines 30 to 35, because there was not enough space						36	
Add lines 30 to 35 and line 36.						Total of estimated child-care expenses =	41

Notes:

- The reduced contribution of \$7 per child per day set by the government **does not give entitlement** to the tax credit.
- If the payments were made to a **camp** or **boarding school**, the maximum amount that can be entered in column D is \$175 per week for an eligible child born after December 31, 2001, or \$100 per week for any other eligible child. The maximum amount is \$250 per week for a child of any age with a severe and prolonged impairment in mental or physical functions.

Number of eligible children with a severe and prolonged impairment in mental or physical functions 42

Number of eligible children who were born **after** December 31, 2001, other than those covered on line 42 44

Number of eligible children who were born **after** December 31, 1991, or who had an infirmity, other than those covered on lines 42 and 44 46

Do not use this area. 99 Correspondance 49

4 Estimated family income for 2008

Family income corresponds to the estimated total of your and your spouse's income (minus deductions).

Estimated income

Employment income (including tips)

Net income (or net loss) from a business, where you are the business's sole owner or an active partner in the business. If the business has a loss, enter the amount of the loss in parentheses.

Employment insurance benefits and parental insurance benefits, plus disability pension from the QPP or CPP, and amounts from a government work incentive program

Scholarships, bursaries or fellowships, plus research grants

Estimated income for 2008, other than the income entered on lines 52 to 55 and lines 62 to 65 (for example, investment income, income from the rental of immovables (real estate), taxable support payments, last-resort financial assistance and income replacement indemnities)

Applicant (annual amount)		Spouse (annual amount)	
52		62	
53		63	
54		64	
55		65	
56		66	

Estimated deductions

Amounts that you or your spouse expects to deduct for 2008 in the calculation of your net income (for example, contribution to an RRSP, contributions to a registered pension plan and employment expenses and deductions). You may refer to lines 201 to 252 of your most recent income tax return to estimate the amounts you expect to deduct.

57		67	
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5 Other information

Are you or your spouse planning to attend an educational institution (full time or part time) in 2008?

Applicant		Spouse	
70	<input type="checkbox"/> Yes <input type="checkbox"/> No	71	<input type="checkbox"/> Yes <input type="checkbox"/> No

Are you or your spouse planning to carry on a business (or practise a profession) in 2008, where you are the business's sole owner or an active partner in the business?

72	<input type="checkbox"/> Yes <input type="checkbox"/> No	73	<input type="checkbox"/> Yes <input type="checkbox"/> No
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6 Direct deposit

If you have already requested direct deposit of income tax refunds, advance payments of the tax credit for child-care expenses will also be deposited directly in your account.

To request direct deposit or make changes to the information concerning you, enclose a **blank cheque** on which you have written "VOID." Also write your name and social insurance number on the cheque. You will then be registered for direct deposit of the tax credit for child-care expenses and any other payment related to income tax. Note that your name must be on the account that you use for direct deposit. Direct deposit of the amounts will continue until you cancel it. You can request cancellation of direct deposit in writing, by telephone or in person.

7 Certification

I certify that the information provided on this form constitutes the best estimate possible of my situation for 2008, and I undertake to inform Revenu Québec promptly of any change to the information.

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

8 Documents to be enclosed with the form (check the boxes that apply to your situation)

Photocopy of birth certificate or attestation of birth

If you are entering child-care expenses for a child born after December 31, 2006, enclose a photocopy of the child's birth certificate issued by the Directeur de l'état civil du Québec, or a photocopy of the attestation of birth issued by the hospital where the child was born.

Blank cheque

If applicable, enclose a voided cheque (see Part 6).

Confirmation of child-care fees and number of days of care

You must attach form TPZ-1029.8.F.A-V (or any other document that provides the same information), duly completed by the person who provides the child-care services or the person's representative.

1 For whom is form TPZ-1029.8.F-V intended?

Complete this form only if you wish to receive the advance payments of the tax credit for child-care expenses to which you expect to be entitled for 2008. The terms of payment and the requirements that must be met are explained below.

In order to receive advance payments for 2008, you must submit to Revenu Québec a duly completed copy of form TPZ-1029.8.F-V and the required documents by September 1, 2008.

Important

If you have a spouse, and he or she also expects to be entitled to the tax credit for child-care expenses, **only one of you** may apply for advance payments. Only one application per couple will be accepted.

2 Meaning of “spouse” and “eligible child”

Your **spouse** is the person who is married to you, is your de facto spouse or is living in a civil union with you.

The term “de facto spouse” refers to a person who, at any time in the year, has been living in a conjugal relationship with you for at least 12 consecutive months, or 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.

An **eligible child** is a child who

- was born after December 31, 1991, and is your or your spouse’s child;
- was born after December 31, 1991, is your or your spouse’s dependant, and has an income of \$6,650 or less* for 2008;
- 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 an income of \$6,650 or less* for 2008.

* This amount will be indexed on January 1, 2008.

3 Requirements

To be entitled to advance payments of the tax credit for child-care expenses, you must meet the following requirements:

- You or your spouse is the biological or adoptive parent (legally or in fact) of a child with whom you are living at the time you submit your application.
- You are resident in Québec at the time you submit your application, and you are a Canadian citizen, a permanent resident within the meaning of the *Immigration and Refugee Protection Act* or a person on whom Canada has conferred refugee protection under that Act.
- You have a document from the person who provides the child-care services, confirming the child-care fees and the number of days for which the child will receive the services for 2008.
- You estimate that, for 2008, you will be entitled to an amount of **more than \$1,000** as a tax credit for child-care expenses. However, this condition does not apply if you estimate that you will also be entitled to a work premium of more than \$500.

You do not have to calculate your tax credit for child-care expenses yourself. **Revenu Québec will do the calculation for you** and notify you of the results. You do have to provide information and figures that are **as accurate as possible** since, if the amount to which you are actually entitled for 2008 is lower than the amount estimated, you will have to pay income tax on the difference.

- You pay child-care expenses so that you or your spouse can
 - carry out employment duties or actively carry on a business;
 - do research for which you or your spouse receives a grant;

- actively seek employment; or
- attend 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).

Moreover, the eligible child must live with you or your spouse at the time the child-care expenses are incurred.

4 Expenses that do not give entitlement to the tax credit

The following are examples of expenses that do not give entitlement to the tax credit for child-care expenses:

- the reduced contribution of \$7 per child per day set by the government;
- amounts paid to one of the following persons:
 - the child’s father or mother;
 - a person who is living in a conjugal relationship with you;
 - a person who is living with you and for whom the child is an eligible child;
 - a person under 18 who is related to you by blood, marriage (or civil union), or adoption, with the exception of a nephew or niece, or a person who is related to the person who is living in a conjugal relationship with you;
 - a person for whom you or a person living with you entered an amount on line 367 or 368 of the income tax return;
- expenses paid for general or specific teaching services;
- expenses for which another person is already claiming a tax credit for child-care expenses.

5 Terms of payment

The amount payable in advance is divided into equal quarterly instalments, which are paid on January 15, April 15, July 15 and October 15.

Revenu Québec will begin making advance payments once it has determined the amount of the tax credit (based on your estimates). For example, if Revenu Québec determines this amount in March, you will receive the amount in three equal instalments, which will be paid on April 15, July 15 and October 15.

6 Change in situation

If, after you have applied for advance payments of the tax credit for child-care expenses, there is a change in your family situation, or you or a member of your family no longer meets all of the requirements, you must inform Revenu Québec immediately.

For example, you must inform Revenu Québec if there is a breakdown in your conjugal relationship, if you begin to live in a conjugal relationship (where you previously did not have a spouse), if you or your spouse moves outside Québec, or if the child-care expenses you pay are lower than the expenses you estimated or do not give entitlement to the tax credit.

7 Income tax return

In your income tax return for 2008, you will have to add to the income tax payable the total amount of the advance payments you have received. This amount will be indicated in box B of the RL-19 slip (form RL-19) sent to you by Revenu Québec. You will also have to calculate, on Schedule C of the income tax return, the tax credit for child-care expenses to which you are actually entitled.

8 Joint liability

If you received an overpayment in 2008 and, at the end of the year, you are unable to pay the income tax on the overpayment, the person considered to be your spouse at that time for purposes of the tax credit for child-care expenses will be jointly liable for paying the tax.