



REVENU
QUÉBEC



FAIR.
FOR ALL.



OVERVIEW OF THE
TAX CREDIT
FOR HOME-SUPPORT
SERVICES FOR SENIORS

revenuquebec.ca

**THE SERVICES YOU NEED
TO CONTINUE LIVING IN
YOUR HOME COULD ENTITLE
YOU TO A TAX CREDIT.**

This brochure explains which services and expenses are eligible and how to apply for advance payments.

This publication is provided for information purposes only.
It does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

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THE TAX CREDIT AT A GLANCE

If you were 70 or older at any time in the year and were resident in Québec on December 31, you can claim a tax credit for expenses paid for home-support services. You can receive the tax credit even if you do not have any income tax to pay for the year.

If you turned 70 during the year, you can claim the tax credit only for the expenses paid for services rendered after you turn 70.



AMOUNT OF THE TAX CREDIT

The tax credit is equal to 35% of the expenses that you or your spouse paid during the year for eligible home-support services.

However, if your family income is over \$56,935,¹ the tax credit is reduced by 3% of the amount by which your family income exceeds that amount. The reduction does not apply if you or your spouse is considered a dependent senior.²

Senior living alone

The annual limit on eligible expenses is \$19,500, for a maximum tax credit of \$6,825 per year (35% of \$19,500).

Dependent senior living alone

The annual limit on eligible expenses is \$25,500, for a maximum tax credit of \$8,925 per year (35% of \$25,500).

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1. This is the amount for 2017. It is indexed annually and will be \$57,400 for 2018.
 2. You may be required to have a physician certify your or your spouse's dependent senior status using form TPZ-1029.MD.A-V, *Certification of Dependent Senior Status: Tax Credit for Home-Support Services for Seniors*.



Couple

The annual limit on eligible expenses is the total of the limits that apply to you and your spouse. For example, if neither of you is a dependent senior, the annual limit is \$39,000 ($\$19,500 \times 2$), for a maximum tax credit of \$13,650 (35% of \$39,000).

ELIGIBLE EXPENSES

To be eligible, expenses must be related to eligible services. They **do not include the cost of any products** used in providing the services. For example, expenses related to housekeeping services do not include the cost of cleaning products.

The services that are considered eligible and the way your eligible expenses are calculated depend on whether you own or rent your home. In either case, however, your total eligible expenses cannot exceed the limits mentioned above.



You own your home

If you own your home (for example, a house), all the expenses you or your spouse paid during the year for eligible services (see below) are eligible.

If you **own an apartment in a condominium** building and eligible services (such as maintenance on the outside of your building or in common areas) are included in your condominium fees (or common expenses), your eligible expenses correspond to the total cost of the **included** expenses **plus** any expenses you or your spouse paid during the year for eligible services (see below) that are **not included**. So that you can find out the cost of the services that are included in your condominium fees, your syndicate of co-owners must give you an *Information Return: Tax Credit for Home-Support Services for Seniors* (TPZ-1029.MD.5-V).

You rent your home

Eligible services (see below) are often included in rent. If you rent your home, your eligible expenses are generally the total of the following:

- expenses for eligible services that are **included** in your rent (which are based on a percentage of your rent); and
- expenses you or your spouse paid during the year for eligible services that are **not included** in your rent (special rules apply if you live in a certified private seniors' residence).

Calculating expenses for eligible services included in rent

If you live in a certified private seniors' residence (including a private institution not under agreement that operates a residential and long-term care centre [CHSLD]), the cost of the eligible expenses included in your rent³ is determined using pre-existing tables.⁴

If you rent an apartment in an apartment building, condominium or house, the eligible expenses included in your rent correspond to 5% of your monthly rent, up to a maximum of \$600.

ELIGIBLE SERVICES

Services that are eligible for the tax credit include:

- housekeeping services (such as sweeping and dusting or washing floors, rugs and upholstered furniture);

3. To find out what services are included in your rent (laundry, housekeeping, nursing, personal care or meal services, etc.), refer to the schedule to your lease, a mandatory document from the Régie du logement.

4. See the instructions for line 458 in the guide to the income tax return (TP-1.G-V). The tables are also available at revenuquebec.ca.



- laundry services (such as the care of your clothing, bedding and curtains by a household service worker in your home);
- grounds keeping, snow removal services and minor maintenance work outside your home (such as installing and removing a portable shelter);
- personal care services (help with dressing and personal hygiene);
- meal services (help eating and drinking or preparing meals in your home, or meal delivery and preparation by a non-profit community organization such as Meals on Wheels);
- nursing services;
- companion sitting services;
- person-centred remote monitoring services (such as emergency call systems activated by a panic button on a bracelet or pendant); and
- services related to the use of a personal GPS locator.

For more on eligible expenses and services, go to revenuquebec.ca or refer to the instructions for line 458 in the guide to the income tax return (TP-1.G-V). You can also call us at one of the numbers at the end of this brochure.



ADVANCE PAYMENTS

You can claim the tax credit for home-support services for seniors for a given year by completing Schedule J when you file your income tax return for the year.

If you prefer, you can apply for advance payments **before filing your return** using our online services or one of the following forms:

- *Application for Advance Payments Based on Rent and Services Included in Rent: Tax Credit for Home-Support Services for Seniors* (TPZ-1029.MD.7-V)
- *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors* (TPZ-1029.MD.8-V)
- *Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors* (TPZ-1029.MD.9-V)

Our online services and forms are available at revenuquebec.ca.

You have until December 1 of a given year to apply for advance payments of the tax credit for the year. For example, you have until December 1, 2018, to apply for advance payments of the tax credit you are entitled to for 2018.

You **must be registered for direct deposit** to receive advance payments.



IMPORTANT

You will receive an RL-19 slip showing the total advance payments you received for the year, which you must enter on your income tax return for the year. You may also have to complete Schedule J.

Even if you do not have any income tax to pay for the year, you must still file an income tax return.

We may deny your application or cancel or suspend your advance payments if you or your spouse did not file an income tax return for a year for which you received advance payments in the past.



Changes during the year

If you receive monthly advance payments of the tax credit, you must notify us at once of any change in your situation, such as:

- a move;
- the death of your spouse;
- a new spouse;
- a separation;
- a change in your family income;
- the renewal of or changes to your lease.

Representation by a third party

You can authorize a third party, such as a friend or family member, to represent you by granting that person power of attorney for purposes of your advance payments.

Doing so gives that person access to the information they need to apply for advance payments on your behalf and to make changes to information and documents concerning your advanced payments. It also allows us to communicate information to the person you designate.





To grant power of attorney, complete form MR-69.MD-V, *Power of Attorney for Advance Payments: Tax Credit for Home-Support Services for Seniors*, or form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*. With form MR-69.MD-V, you can ask us to communicate directly with your representative; with form MR-69-V, you cannot. You can print the forms from our website or order them online or by phone.



TO CONTACT US

Online

revenuquebec.ca



By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City 418 659-6299	Montréal 514 864-6299	Elsewhere 1 800 267-6299 (toll-free)
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Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City 418 659-4692	Montréal 514 873-4692	Elsewhere 1 800 567-4692 (toll-free)
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Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City 418 652-6159	Elsewhere 1 800 827-6159 (toll-free)
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Individuals with a hearing impairment

Montréal 514 873-4455	Elsewhere 1 800 361-3795 (toll-free)
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By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale
des relations avec
la clientèle des particuliers
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale
des relations avec
la clientèle des particuliers
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations
avec la clientèle des entreprises
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale
des relations avec
la clientèle des entreprises
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec
3800, rue de Marly, secteur 3-4-5
Québec (Québec) G1X 4A5

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Cette publication est également disponible en français et s'intitule *Les grandes lignes du crédit d'impôt pour maintien à domicile des aînés* (IN-151).

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