

The Tax Credit for Home-Support Services for Seniors



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ISBN 978-2-550-57109-4 (Print version)
ISBN 978-2-550-57110-0 (PDF)

Legal deposit — Bibliothèque et Archives nationales du Québec, 2009
Legal deposit — Library and Archives Canada, 2009





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Introduction

Seniors constitute one of the fastest-growing segments of the Québec population. In 2007 there were approximately 800,000 people aged 70 or over in Québec. These citizens are a priority for the government. In January 2000, the government introduced a **refundable tax credit** for home-support services for seniors (an amount a senior may receive even if he or she pays no income tax).

If you are 70 or older, this brochure is for you. It contains information on the refundable tax credit designed to help you **receive certain home-support services at a reduced cost** so that you can remain in your community and enjoy a better quality of life.

The brochure also explains how to claim the tax credit. You may claim the tax credit when you file your income tax return, or you may apply to receive advance payments of the tax credit throughout the year, depending on your preference and the type of expenses incurred.

For more information, contact us at one of the numbers on the back of this brochure. You can request all the documents referred to in this brochure. They are also available on our website at **www.revenu.gouv.qc.ca**.

1. Eligibility for the tax credit

You must meet the requirements listed below to receive the tax credit for home-support services for seniors.

You must be 70 or older

You may claim the tax credit for services provided on or after the date you turn 70. If you began receiving a service before turning 70, only the portion of the expenses that relates to the services provided on or after your 70th birthday is eligible for the tax credit.

You must be resident in Québec

You must be resident in Québec on December 31 of the year you receive the services eligible for the tax credit.



2. The amount of the tax credit

- The tax credit is equal to 30% of eligible expenses (expenses incurred for certain home-support services).
- The limit on eligible expenses for the tax credit is \$15,600 per year. For dependent seniors, the limit is \$21,600 per year.
- The maximum yearly tax credit is \$4,680 (30% of \$15,600). It is calculated as follows: $30\% \times \$15,600 = \$4,680$. For a dependent senior, the maximum is \$6,480 ($30\% \times \$21,600 = \$6,480$).
- The tax credit that may be claimed by a person or couple is reduced by 3% of family income in excess of \$51,425. Family income is the income of the senior and (where applicable) the income of the senior's spouse at the end of the year.*

Example

A senior's family income is \$60,000 per year.

$$\$60,000 - \$51,425 = \$8,575$$

The yearly tax credit that may be claimed is reduced by \$264.60 ($3\% \times \$8,575 = \257.25).

The senior's eligible expenses are \$9,500.

The tax credit the senior may claim is \$2,592.75. It is calculated as follows: $(\$9,500 \times 30\%) - \$257.25 = \$2,592.75$.

A person is considered a dependent senior if he or she

- depends and will continue to permanently depend, for a prolonged and indefinite period, on other people for most of his or her needs and personal care (personal hygiene, dressing, eating and drinking, personal mobility and transfers);

or

- requires constant supervision because of a serious mental disorder characterized by an irreversible breakdown in thought activity.

If you wish to be considered a dependent senior, you and your doctor must complete form TPZ-1029.MD.A-V, *Certification of Dependent Senior Status: Tax Credit for Home-Support Services for Seniors*.

* For the definition of "spouse at the end of the year," refer to the appendix on page 31.



3. Expenses eligible for the tax credit

To receive the tax credit for home-support services for seniors, you must keep track of the expenses you incur to obtain services eligible for the credit.

You live in a senior citizens' residence

A senior citizens' residence is a congregate residential facility where dwelling units (rooms, studios or apartments) intended for seniors are offered for rent along with services relating to security, assistance with household tasks and assistance with social activities.

■ Expenses included in rent

Certain home-support services included in your rent may be eligible for the tax credit provided they are indicated in your lease or the schedule to the lease. The following services may be so included:

- **laundry service** for bedding or clothing offered at least once a week;
- **housekeeping** of your room, studio or apartment offered at least once a week;
- **food service** that includes one, two or three meals a day;
- **nursing service** offered by a professional nurse present in the residence at least seven hours a day, seven days per week;
- **personal care service** offered by a personal care attendant present in the residence at least seven hours a day, seven days per week.

The amount of eligible expenses included in your rent corresponds to a fraction of the monthly rent on your lease or the schedule to the lease. This amount is calculated using the calculation tables applicable for each service included in your rent. (The calculation tables are in the appendix on pages 29 and 30.)

Total eligible expenses included in your rent may not be more than 65% of rent. For a dependent senior, total eligible expenses may not be more than 75% of rent.

If your lease or the schedule to the lease does not include any eligible services, you may still receive the basic amount.

If you live with one or more co-tenants, the monthly amount eligible for the tax credit is calculated by dividing your total monthly rent by the number of co-tenants.

A co-tenant is a person with whom you live and who pays his or her share of the rent. The co-tenant's name is on the lease. If you live **with your spouse only**, you are not considered co-tenants.

■ Other expenses not included in rent

Only certain expenses not included in your rent may be eligible for the tax credit. The expenses must be incurred for home-support services, and the amounts incurred must be paid to

- the senior citizens' residence to obtain a nursing service or personal care service (assistance provided by someone other than a health professional);
- a service provider other than the senior citizens' residence to obtain a nursing service, personal care service (assistance provided by someone other than a health professional), meal preparation or delivery service, or a housekeeping service for living areas (including a laundry service that is provided along with it).

A "meal preparation service" is a service that consists in helping a senior prepare meals in his or her dwelling or a service provided by a community organization established and managed on a purely non-profit basis.

A "meal delivery service" is a meal delivery service provided by a community organization established and managed on a purely non-profit basis.

Laundry service does not include service provided by a business that offers dry cleaning, laundering, ironing or other related services.

You live in an apartment building

The following information applies to you if you pay rent and you do not live in a senior citizens' residence.

■ Expenses included in rent

The amount of eligible expenses included in rent is 5% of the monthly rent on your lease. The 5% rate applies to the monthly rent up to a maximum rent of \$600 per month.

For example, for a monthly rent of \$800, the amount of the eligible expense is calculated as follows:

$$5\% \times \$600 \text{ (maximum eligible rent)} = \$30$$

The amount of the tax credit is calculated as follows:

$$30\% \times \$30 = \$9 \text{ per month (or } \$108 \text{ for the year)}$$

The amount thus calculated is the only portion of the rent that is an eligible expense for the tax credit. No other portion of the rent may be considered an eligible expense.

If you live with one or more co-tenants, the monthly amount eligible for the tax credit is calculated by dividing the monthly rent by the number of co-tenants.

A co-tenant is a person with whom you live and who pays his or her share of the rent. His or her name appears on the lease. If you live **with your spouse only**, you are not considered co-tenants.

■ Other expenses not included in rent

For information on other eligible expenses not included in rent, refer to section 6 (page 21).

You live in a condominium

■ Expenses included in condominium fees

If you live in a residential unit in a building held in co-ownership (condominium), the condominium fees you pay may cover certain services eligible for the tax credit. To be informed about the cost of these services, you must let the condominium's administrators (the syndicate of co-owners) know that you (or the person with whom you share the dwelling) are 70 or older, or will turn 70 during the year.

The condominium's administrators must

- evaluate the total cost of home-support services eligible for the tax credit that are covered by condominium fees (the administrators are not required to assign a cost to each individual service offered). We have prepared work chart TPZ-1029.MD.5.C-V, *Cost of Eligible Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors*, to evaluate the total cost of services;
- file form TPZ-1029.MD.5-V, *Information Return: Tax Credit for Home-Support Services for Seniors*;
- send form TPZ-1029.MD.5-V, *Information Return: Tax Credit for Home-Support Services for Seniors*, to us by the last day of February of the calendar year following the year for which you requested the information return;
- give you two copies of form TPZ-1029.MD.5-V, *Information Return: Tax Credit for Home-Support Services for Seniors*, within the same deadline. You must keep one copy and enclose the other with your income tax return for the year the credit is claimed.

■ Other expenses not included in condominium fees

For information on other eligible expenses not included in condominium fees, refer to section 6 (page 21).

You live in your house

You may claim the tax credit for **certain expenses incurred to obtain home-support services**. Such services may include personal support services, services related to household tasks or minor maintenance work outside your house. Details about these services can be found in section 6 (page 21).

Special cases

Expenses incurred for home-support services are not eligible if they are reimbursed or reimbursable to the recipient of the services (or to the recipient's spouse).

If you receive assistance paid directly to you as a tenant to help pay your rent, you may only claim the tax credit for the portion of your rent that is not covered by such assistance. Similarly, if you receive assistance to reduce the cost of the service provided to you by a particular service provider, you may only claim the tax credit for the portion of the service cost that is not covered by such assistance.

Expenses related to home-support services are not eligible for the credit if they are reimbursed through compensation, indemnities or financial assistance received from the Commission de la santé et de la sécurité du travail (CSST), the Société de l'assurance automobile du Québec (SAAQ), the Régie de l'assurance maladie du Québec (RAMQ) (under the Financial Assistance Program for Domestic Help Services) or Veterans Affairs Canada.

■ The tax credit for home-support services for seniors or the tax credit for medical expenses

Certain expenses incurred to obtain particular services may be eligible for either the tax credit for home-support services for seniors or the tax credit for medical expenses. Most often such expenses are for nursing services involving certain types of care, and the expenses are paid directly to a nurse or nursing assistant. For example, the care received by a person with a severe and prolonged impairment in mental or physical functions is eligible for one of the two tax credits (but not both tax credits for the same period).

However, if the cost of such services is included in the rent paid to a senior citizens' residence, the services are not eligible for the tax credit for medical expenses.

If you receive the tax credit for medical expenses for certain services eligible for the tax credit for home-support services for seniors, you cannot claim the tax credit for home-support services for seniors. In the rare cases where services are eligible for both tax credits, you must examine your situation to choose the tax credit that is most beneficial for you.

Note that if you pay for the services of a personal care attendant offered on a part-time basis and the expense is also eligible for the tax credit for medical expenses, under no circumstances may you include the remuneration so paid in the calculation of your medical expenses. The expense may only be considered in the calculation of the tax credit for home-support services for seniors.

As a general rule, if you live in a senior citizens' residence, no portion of the rent paid may be considered a medical expense for the purposes of the tax credit for medical expenses.

For more information, refer to the brochure *Medical Expenses* (IN-130-V).

For information about the rights and obligations of landlords and tenants, contact the Régie du logement. The Régie can provide you with information pertaining to the signing of a lease, the payment of rent and rent increases.

Please note that a lease for a dwelling must clearly indicate the rent and the date the rent is to be paid (usually the 1st of each month).



4. How to claim the tax credit

You may claim the tax credit when you file **your income tax return**. It is also possible to apply for **advance payments** of the tax credit if you have significant eligible expenses and you wish to receive payments of the credit before you file your income tax return.

Claiming the tax credit in the income tax return

When you file your income tax return, you may claim the tax credit for eligible expenses

- incurred on a **regular** or **occasional** basis over the course of a year;
- **included in your rent or condominium fees.**

A **regular** expense may be incurred for services provided throughout the year (such as twice-monthly housekeeping services) or for services provided daily, weekly, monthly, etc.

An **occasional** expense may be

- paid only once or paid in one instalment (such as an expense related to window washing or carpet cleaning);
- paid repeatedly but irregularly (such as an expense for nursing services received over a short period);
- included in condominium fees and paid in a single instalment.

Important: You must keep your invoices and contracts respecting the expenses you incurred for eligible services provided in the year.

Note that if you and your spouse at the end of the year* are both eligible for the tax credit, **only one of you may claim it for the couple.**

All the required information about the tax credit for home-support services for seniors can be found in the income tax return and the income tax guide.

* For the definition of "spouse at the end of the year" refer to the appendix on page 31.

Applying for advance payments of the tax credit

You may apply to Revenu Québec to receive advance payments of the tax credit. Advance payments are deposited directly in your bank account. To apply for advance payments, follow the instructions below as they apply to your situation.

- For eligible expenses **included in your total monthly rent**, you must
 - complete form TPZ-1029.MD. 7-V, *Application for Advance Payments Based on Rent and Services Included in Rent*, using your lease, the written notice (if you have an oral lease), the notice of modification of your lease or the judgment fixing the rent (if applicable) and the schedule to the lease (if you live in a senior citizens' residence);
 - send us the form and be sure to enclose a copy of the above-mentioned documents.

We will calculate (taking into account your estimated family income) the amount of the advance payments of the tax credit you are eligible to receive.

- For eligible expenses **included in condominium fees** (for seniors living in condominiums), you must
 - complete form TPZ-1029.MD.8.P-V, *Application for Advance Payments for Services Included in Condominium Fees*;
 - send us the form.
- For all **other eligible expenses**, you must
 - complete form TPZ-1029.MD.9.P-V, *Application for Advance Payments for Occasional Services*, using your invoices, receipts or service contracts;
 - send us the form.

Note that you may accumulate several invoices, receipts and service contracts before sending us the application for advance payments. You are not required to complete a separate application for each expense when it is incurred.

You have until December 1 of the year in which an expense is incurred to send Revenu Québec the application for advance payments.

Important

If you and your spouse* wish to receive advance payments of the tax credit, only one of you may apply. You must inform us of any change that could affect the amount of your advance payments of the tax credit (such as the signing of a new lease).



Direct deposit

If you are not registered for direct deposit with Revenu Québec, you must provide a blank cheque marked "VOID" across the front or form LM-3.Q-V, *Request for Direct Deposit*.

Power of attorney

If you wish to appoint a person to represent you, you must complete form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*, and send it to us.

You must keep all your invoices and other supporting documents for a period of six years after the last year to which the documents apply.

* The definition of "spouse" is in the appendix on page 31.

5. Advance payments of the tax credit

Advance payments for expenses included in rent or condominium fees

Once you have been granted advance payments of the tax credit, we will deposit the tax credit directly in your bank account **before the 1st of each month**.

Example

Ms. Jones lives in a senior citizens' residence and pays \$1,500 per month in rent. Home-support services are included in her rent and appear on her copy of the schedule to the lease. The services include laundry service, housekeeping, personal care service and food service (three meals a day). All the services are eligible for the tax credit. Ms. Jones lives alone, and her annual family income is less than \$51,180. A credit of \$247.50 will be deposited each month in her bank account.

Using the calculation table on page 29, we calculated Ms. Jones's tax credit as follows:

Basic service	15% X \$1,500 =	\$225
Laundry service	5% X \$1,500 =	\$75
Housekeeping	5% X \$1,500 =	\$75
Three meals a day	20% X \$1,500 =	\$300
Personal care service	10% X \$1,500 =	<u>\$150</u>
Total services		\$825
Monthly advance payments	30% X \$825 =	\$247.50



Advance payments for other eligible expenses

We will deposit the advance payment of the tax credit you have been granted directly in your bank account **within 30 days of your application**.

Example

Mr. Smith applies for an advance payment of the tax credit for a home-support service that cost him \$400. Within 30 days of his application, an advance payment of \$120 (30% of \$400) will be deposited in his account.



Filing the income tax return

At the end of the year, you will receive a statement indicating the total of all amounts you received as advance payments of the tax credit. You must enter this amount in your income tax return.

You must file an income tax return for the taxation year in which you received advance payments of the tax credit even if you have no income tax payable.

We will verify that the amount of the advance payments you received is related to eligible expenses and services and that all the other conditions for the tax credit have been met. If this is not the case, you must reimburse any overpayment.

In a return filed for a deceased person, the tax credit claimed must be related to eligible services received before the person's death (but after he or she turned 70). The credit may be claimed for eligible services that were paid by the liquidator of the succession (estate) after the person's death.

THE VOLUNTEER PROGRAM

The Volunteer Program is jointly administered by Revenu Québec and the Canada Revenue Agency. Under the program, hundreds of volunteers provide assistance to taxpayers (employees, recipients of last-resort financial assistance, retirees, senior citizens, immigrants or persons with disabilities) who have difficulty completing their income tax return and who cannot afford to pay a professional to complete the return.

To find out whether you are eligible for free assistance under the Volunteer program, contact the Revenu Québec office in your area.





6. Services eligible for the tax credit

Only the **cost of services** gives entitlement to the tax credit for home-support services for seniors. The cost of supplies required to provide services is not included. Items such as toiletries, food, cleaning products and everyday necessities are excluded from the cost of services.

The following expenses are included in the cost of services eligible for the tax credit:

- expenses paid by you, including GST and QST, for home-support services provided by a business. Such a business may be operated by a self-employed person or it may be a co-operative or a business in the social economy sector;
- amounts paid to an individual who provides home-support services as your employee. If, as an employer, you use a payroll processing service, the expenses incurred for such a service are eligible for the tax credit. The service may handle such tasks as the calculation of the contributions you are required to pay as an employer and the filing of your RL slips.

The following home-support services are eligible for the tax credit:

- **personal support services**
- **maintenance and supply services**

To be eligible for the tax credit, the services listed below must be provided in Québec by a person other than your **spouse*** or your **dependant**. The services may be provided by a person who is your employee.

A **dependant** is your child, or any other person related to you by blood, marriage or adoption. The dependent ordinarily lives with you and is supported by you.

Maintenance and supply services must be provided for a **dwelling** (or the land on which it stands) of which you or your spouse is the owner, tenant or subtenant.

A **dwelling** is a place in which a person ordinarily eats and sleeps. It may be a house, an apartment in a rental building or senior citizens' residence, or a residential unit in a building held in co-ownership (condominium). It may also be a room in a senior citizens' residence, a hotel, a rooming house, or a private residential and long-term care centre (CHSLD) that is not under agreement (i.e., that is self-financing). The dwelling must be the person's principal place of residence. A room in a hotel or rooming house is considered the principal place of residence only if the person has occupied the room for at least 60 consecutive days.

* The definition of "spouse" is in the appendix on page 31.

If you live in a senior citizens' residence, refer to section 3 (page 9) to see what services are eligible for the tax credit.

Personal support services

■ Services related to daily activities

Services related to daily activities are required each day and are provided exclusively for the following purposes:

- help with dressing;
- personal hygiene (help with bathing);
- help with eating and drinking;
- personal mobility and transfers in the home.

■ Meal services

Meal services (not including the cost of the food itself) may include

- assistance preparing meals in your home;
- meal preparation and delivery by a non-profit community organization (such as Meals on Wheels).

■ Supervision and support services

Supervision and support services include non-specialized supervision on a nightly or 24-hour basis and personal support services (such as companion sitting).

■ Civic support services

Civic support services are required to meet everyday obligations. These services include

- accompaniment to participate in voting;
- budget management;
- assistance in completing forms, including the forms for advance payments of the tax credit for home-support services for seniors. However, assistance in completing other tax forms (such as an income tax return) is not an eligible service.

■ Nursing services

Nursing services refer to the care provided by

- a nurse;
- a nursing assistant.

Services provided for a resident of a public CHSLD or a private CHSLD that is under agreement (i.e., that is publicly funded) are eligible for the tax credit provided the cost of such services is paid separately from the resident's contribution payable for housing.

Maintenance and supply services

■ Services related to routine household tasks

Services related to routine household tasks (not including the cost of cleaning products) may include

- the upkeep of living areas (vacuuming, dusting or cleaning);
- the upkeep of household appliances (cleaning an oven or a refrigerator);
- cleaning of rugs and upholstered furniture (armchairs, sofas);
- cleaning of air ducts, when they do not have to be dismantled;
- chimney sweeping.

■ Laundry services

Laundry services (not including the cost of cleaning products) may include the laundering of clothing, household linens (such as curtains) or bedding by a household service worker in the home.

■ Minor maintenance work outside a dwelling

Minor maintenance work outside a dwelling (not including the cost of material, products and any other property) may include

- cleaning the outside of the dwelling (windows or eavestroughs);
- pool maintenance;
- lawn care (fertilization and mowing);
- hedge trimming and plant bed maintenance;
- tree pruning;
- raking leaves;
- installation and removal of seasonal shelters;
- snow removal;
- garbage removal by a caretaker;
- minor maintenance work performed inside a building, if related to a facility, such as a pool, which could have been located outside.



■ Supplying everyday necessities and running other errands

Supplying everyday necessities and running other errands (not including the cost of purchases made) may include grocery store or pharmacy delivery services.



7. Services not eligible for the tax credit

In certain cases, the home-support services listed above are **not eligible** for the tax credit for home support services for seniors. The following services are not eligible for the tax credit:

- services related to construction, repair or renovation work;
- services requiring a certificate of competency issued under the *Building Act* (such as services provided by an electrician, painter, plumber or carpenter);
- services governed by a professional order subject to the *Professional Code* that are provided by a member of that order (such as the services of a chartered accountant, notary or podiatrist). However, nursing services are eligible for the tax credit;
- services related to daily activities, meal preparation, non-specialized supervision or civic support that are provided by a person who is claiming (or the spouse of a person who is claiming) the tax credit for caregivers;
- services related to daily activities and supervision services provided by health professionals exercising a profession recognized by Revenu Québec. These services generally qualify for the tax credit for medical expenses. However, nursing services are eligible for the tax credit for home-support services for seniors;
- services, included in the contribution payable for housing, that are provided by the health and social services network (public CHSLDs, private CHSLDs that are publicly funded, hospital centres, rehabilitation centres, intermediate resources and family-type resources);
- services provided by the senior's spouse or dependant;
- maintenance and supply services that are **not** provided for a dwelling (or the land on which it stands) of which the senior or the senior's spouse is the owner, tenant or subtenant;
- services provided outside Québec.

The following are examples of services not eligible for the tax credit:

- hairdressing provided by a hairdresser;
- foot care or manicures provided by a pedicurist or a manicurist;
- dry cleaning provided by a dry cleaning business;
- accompaniment on outings outside Québec;
- purchase or lease of a monitoring bracelet or installation of a call button;
- mechanical maintenance of elevators;
- cleaning of air ducts, when they have to be dismantled;
- installation of an alarm, emergency or intercom system;
- services that must be paid by the liquidator of a succession (such as the three months of rent payable following a death).



8. Frequently asked questions

Do people who receive advance payments of the tax credit for home-support services for seniors need to file an income tax return?

Yes. People who receive advance payments of the tax credit over the course of a given taxation year must file an income tax return for the year in question.

How often must applications for advance payments of the tax credit be submitted to Revenu Québec?

When it comes to occasional expenses, the timing of the application is left up to the person who wishes to receive advance payments of the tax credit. However, for expenses included in rent, the application is made for the duration of the lease and advance payments are made each month. All applications for advance payments must be filed before December 1 of the year concerned.

Do we stop making advance payments once the maximum has been reached?

Yes. We keep track of advance payment amounts. The person who applied for advance payments of the tax credit is informed when the maximum is reached.

Two people share the same apartment. One is 70 years old and the other is 65. Are both of them eligible for the tax credit?

No. Only the person who is 70 years old is eligible.

Both spouses in a couple are eligible for the tax credit. One of them claims the tax credit for the couple. Are both spouses eligible for the maximum tax credit?

Yes. The couple is eligible for the maximum credit of \$9,360 ($\$4,680 \times 2$), provided the couple's yearly family income does not exceed \$51,180.

Must a senior who hires an employee to undertake work register with us as an employer?

Yes. The senior must register for source deductions.

A senior does business with a recognized business in the social economy sector (co-operative or non-profit organization) to receive housekeeping services. He or she receives a reduced hourly rate under the Financial Assistance Program for Domestic Help Services. Can the senior also claim the tax credit for home-support services?

Yes. Under the program, a person only pays a portion of the hourly rate otherwise payable to the recognized business in the social economy sector. The amount actually paid by the senior is eligible for the tax credit.

Can people living in subsidized housing (an HLM) claim the credit?

Yes, they are eligible.

Are services paid through condominium fees eligible for the tax credit?

Yes. The portion of the condominium fees that covers the cost of certain services is eligible for the tax credit.

If a person 70 years of age or older dies in a given year, do the advance payments of the tax credit received up to the time of death have to be repaid in his or her income tax return for the year?

No, provided the person was resident in Québec at the time of death. However, as with any other individual who receives advance payments of the tax credit, an income tax return must be filed for the person. In the return, the total amount of advance payments received must be reconciled with the tax credit to which the person was entitled.

If the Department of Veterans Affairs pays a war veteran a monthly benefit or pays part of his or her monthly rent, can the veteran claim the tax credit for services included in his or her rent?

Yes, but the veteran may only claim the portion of the rent that is actually payable by the veteran. The veteran must subtract the amount of his or her rent reimbursed by the DVA to calculate the portion eligible for the tax credit. If the veteran receives an amount for a specific expense every month, the amount of the specific expense must be subtracted from the DVA reimbursement received.

Appendix 1

Calculation tables

Person Living in a Senior Citizens' Residence Calculation Table for Monthly Expenses on an Individual Basis			
	For a total monthly rent		
	of \$1,000 or less	more than \$1,000 but less than \$2,000	more than \$2,000
Home-support services	Minimum amount eligible for the tax credit	% of the total monthly rent	Maximum amount eligible for the tax credit
Basic service	\$150	15%	\$300
Laundry service (for clothing or household linens)	\$50	5%	\$100
Housekeeping	\$50	5%	\$100
Food service (meal preparation or delivery service)			
• one meal a day	\$100	10%	\$200
• two meals a day	\$150	15%	\$300
• three meals a day	\$200	20%	\$400
Nursing service	\$100	10%	\$200
Personal care service (assistance available from an attendant who is not a health professional)			
• basic	\$100	10%	\$200
• supplement for a dependent senior	\$100	10%	10% of total monthly rent
The portion of rent eligible for the tax credit may not exceed 65% of a senior's rent, or 75% of a dependent senior's rent.			

Couple Living in a Senior Citizens' Residence
Calculation Table for Monthly Expenses on a Household Basis

Home-support services	% of total monthly rent ⁽²⁾	Minimum amount	Maximum amount
Only one eligible spouse⁽¹⁾			
Basic service	10.5%	\$150	\$300
Laundry service (for clothing or household linens)	3.5%	\$50	\$100
Housekeeping	3.5%	\$50	\$100
Food service (meal preparation or delivery service)			
• one meal a day	7%	\$100	\$200
• two meals a day	10.5%	\$150	\$300
• three meals a day	13.5%	\$200	\$400
Nursing services	7%	\$100	\$200
Personal care service (assistance available from an attendant who is not a health professional)			
• basic	7%	\$100	\$200
• supplement for a dependent senior	7%	\$100	7% of total monthly rent
Eligible couple			
Basic service	10.5%	\$150	\$300
Laundry service (for clothing or household linens)	5%	\$75	\$100
Housekeeping	3.5%	\$50	\$100
Food service (meal preparation or delivery service)			
• one meal a day	14%	\$200	\$400
• two meals a day	21%	\$300	\$600
• three meals a day	27%	\$400	\$800
Nursing services	7%	\$100	\$200
Personal care service (assistance available from an attendant who is not a health professional)			
• basic	14%	\$200	\$400
• supplement for a dependent senior	7% ⁽³⁾	\$200	7% ⁽³⁾ of total monthly rent
<p>(1) Over the course of a given month, only one of the spouses is 70 or older.</p> <p>(2) The rate must be applied to the total monthly rent of the dwelling unit.</p> <p>(3) If both spouses are dependent seniors, the rate is 14%.</p>			
<p>The portion of rent eligible for the tax credit may not exceed 65% of a senior's rent, or 75% of a dependent senior's rent. If one of the spouses is a dependent senior, the 75% rate automatically applies for the couple.</p>			
<p>The total monthly rent is the rent paid for the dwelling unit regardless of which spouse actually pays the rent or how the cost is divided between the spouses.</p>			



Appendix 2

Definitions

A “spouse at the end of the year” is a person who

- was your spouse at the end of the day of December 31. Note that you are considered to have a spouse on December 31 if you were separated on December 31 because of the breakdown of your relationship but the separation lasted less than 90 days;
or
- was your spouse at the time of his or her death in the year in question, provided you were not separated for more than 90 days at the time because of the breakdown of your relationship and provided you did not have a new spouse on December 31 of the year in question.

The term “spouse” refers to the person to whom you were married, the person who was your de facto spouse at some point in the year or the person with whom you were living in a civil union.

The term “de facto spouse” means a person (of the opposite sex or of the same sex) who, at any time in the year,

- lived in a conjugal relationship with you and was the biological or adoptive parent (legally or otherwise) of a child of whom you were also the parent;
or
- lived in a conjugal relationship with you for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if you lived apart because of the breakdown of your relationship for a period of less than 90 days).

To contact us



By Internet

We invite you to visit our website at www.revenu.gouv.qc.ca.



By telephone

Hours of availability for telephone service

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

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

Individuals and individuals in business

Québec City	Montréal	Elsewhere
418 659-6299	514 864-6299	1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Québec City	Montréal	Elsewhere
418 659-4692	514 873-4692	1 800 567-4692 (toll-free)

Persons with a hearing impairment

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



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2009-11

Cette publication est également disponible en français et s'intitule *Le crédit d'impôt pour maintien à domicile d'une personne âgée* (IN-102).