

# Overview of the Tax Credit for Home-Support Services for Seniors



**My Account  
online**

[revenuquebec.ca](http://revenuquebec.ca)

This publication  
is available on  
our website.



**Revenu Québec**

Ensuring the funding of public services

Providing for the future of our society

**Québec** 



## The tax credit at a glance

If you are 70 or older and you are resident in Québec, you can claim a tax credit for expenses incurred to obtain home-support services.

The tax credit for home-support services for seniors is designed to help you remain in your home instead of moving into an establishment that is part of the public health and social services network. It can be granted to you even if you have no income tax to pay.





## Amount of the tax credit

The tax credit is equal to 30% of the expenses that were paid for eligible home-support services. However, if your annual family income is over \$52,080 (this amount is indexed each year), the tax credit is reduced by 3% of the portion of family income that is over \$52,080.

- **Senior living alone**

The annual limit on eligible expenses is \$15,600, for a maximum tax credit of \$4,680 per year (30% of \$15,600).

- **Dependent senior living alone**

The annual limit on eligible expenses is \$21,600, for a maximum tax credit of \$6,480 per year (30% of \$21,600).

- **Couple**

The annual limit on eligible expenses is the total of each spouse's limit on eligible expenses.



## Eligible regular services

### Your place of residence

The regular home-support services that are eligible for the tax credit vary depending on your place of residence:

- If you **live in a senior citizens' residence**, you can claim the tax credit for certain home-support services included in your rent, provided these services are indicated in your lease or in the schedule to the lease. The amount of eligible expenses for each service is determined on the basis of pre-established calculation tables (see Revenu Québec's website at [www.revenuquebec.ca](http://www.revenuquebec.ca)).
- If you **rent an apartment** in an apartment building, in a condominium or in a house, you can claim the tax credit for certain home-support services included in your rent. The amount granted for such services corresponds to 5% of the monthly rent indicated on your lease up to a maximum of \$600.
- If you **own a condominium**, you can claim the tax credit for certain services included in your condominium fees. Your syndicate of co-owners must inform you of the cost of these services.

- If you **own a house**, you cannot claim the tax credit for regular services. However, you can claim the credit for certain occasional services (see the list below). Occasional services are services for which you pay each time you use them or services provided under a contract.



## Eligible occasional services

Regardless of your place of residence, you can claim the tax credit for home-support services for certain **occasional services**. These services include

- help with dressing;
- help with taking a bath;
- help with eating and drinking;
- help with mobility in the home;
- help with preparing meals in the home;
- meal preparation and delivery by a non-profit community organization;
- care provided by a nurse;
- care provided by a nursing assistant;
- sweeping, dusting and cleaning;
- cleaning appliances (oven or refrigerator);

- cleaning rugs and upholstered furniture;
- care of clothing, curtains, bedding, etc.;
- companion sitting;
- lawn mowing;
- snow removal.



## Claiming the tax credit

You can claim the tax credit for home-support services for seniors when filing your income tax return, or you can apply for monthly advance payments of the tax credit.

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

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

Be sure to keep your invoices and contracts related to home-support services for which you paid during the year and for which you can claim the tax credit.



## Changes in the course of the year

If you receive advance payments of the tax credit every month, you must notify us of any change in your situation as soon as possible. Changes include

- moving;
- a death;
- a new spouse;
- separation further to the breakdown of a relationship;
- changes in your family income;
- renewal of a lease or changes to the conditions of the lease.

For more detailed information about the tax credit for home-support services for seniors, go to our website at **[www.revenuquebec.ca](http://www.revenuquebec.ca)**. You can also call us at one of the numbers indicated on the back of this folder.

---

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

# To contact us



## Online

We invite you to consult our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).



## By telephone

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 <b>418 659-6299</b>	Montréal <b>514 864-6299</b>	Elsewhere <b>1 800 267-6299</b> (toll-free)
------------------------------------	---------------------------------	--

### Businesses, employers and agents for consumption taxes

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

### Persons with a hearing impairment

Montréal <b>514 873-4455</b>	Elsewhere <b>1 800 361-3795</b> (toll-free)
---------------------------------	--



## By mail

### Individuals and individuals in business

Montréal, Laval, Laurentides,  
Lanaudière and Montérégie  
Direction principale des services  
à la clientèle des particuliers  
Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

Québec City and other regions  
Direction principale des services  
à 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 services  
à la clientèle des entreprises  
Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

Québec City and other regions  
Direction principale des services  
à la clientèle des entreprises  
Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

2011-04

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

Revenu

Québec



IN-151-V (2011-04)