


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





In January 2000, the government of Québec introduced the tax credit for home-support services for seniors. The tax credit provides yearly tax assistance to persons aged 70 or older to help cover expenses incurred to obtain home-support services.

Significant improvements were made to the tax credit in 2008. This folder presents an overview of the refundable tax credit for home-support services for seniors in effect as of January 2008.

Who is eligible for the tax credit?

To receive the tax credit, you must be 70 years of age or older and resident in Québec.



Overview of the tax credit

- The tax credit rate is 30% of eligible expenses.
- The limit on the amount of eligible expenses for the tax credit is \$15,600 per year. For a dependent senior, the limit is \$21,600 per year.
- The maximum tax credit is \$4,680 per year (30% of \$15,600). For a dependent senior, the maximum tax credit is \$6,480 per year (30% of \$21,600).
- The tax credit is reduced by 3% of annual family income in excess of \$50,000.

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. These expenses **may** be included in rent or condominium fees.

You live in a senior citizens' residence

Certain home-support services included in the cost of 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
- housekeeping service
- food service
- nursing service
- personal care service



The amount of expenses eligible for the tax credit is calculated using pre-established calculation tables.

Certain occasional expenses not included in your rent may also be eligible for the tax credit, such as expenses incurred for services related to personal hygiene (help with bathing).

You live in an apartment building

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

No other portion of the rent may be considered an expense eligible for the tax credit.

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

$$5\% \times \$600 = \$30$$

The amount of the credit is calculated as follows:

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

Certain occasional expenses not included in your rent may also be eligible for the tax credit, such as expenses incurred for services related to household tasks.

If you live with one or more co-tenants, the monthly amount eligible for the tax credit is calculated by dividing the total monthly cost of your rent by the number of co-tenants. If you live with your spouse only, you are not considered co-tenants.

You live in a condominium

You may also claim the tax credit if you live in a residential unit in a building held in co-ownership (condominium). Certain expenses included in your condominium fees and certain occasional expenses may be eligible for the tax credit. Your condominium's administrators (the syndicate of co-owners) must inform you of the cost of eligible services included in your condominium fees by providing you with the *Information Return: Tax Credit for Home-Support Services for Seniors* (TP-1029.MD.5-V).

Certain occasional expenses not included in your condominium fees may also be eligible for the tax credit, such as expenses incurred for services related to household tasks.

You live in a house

If you live in a house, you may claim the tax credit with respect to 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.

Claiming the tax credit for home-support services for seniors

If you and your spouse are both eligible for the tax credit, only one of you may claim it for the couple.

In the income tax return

You may claim the tax credit for eligible expenses incurred in the year or for expenses included in your rent or condominium fees when you file your income tax return.



Applying for advance payments

You may apply to receive advance payments of the tax credit by following the steps below as they pertain to your situation.

- For eligible expenses **included in the total monthly cost of 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 (and the *Schedule to the Lease* if you live in a senior citizens' residence);
 - send the form to Revenu Québec, being sure to enclose a copy of your lease and the *Schedule to the Lease*.
- For eligible expenses **included in condominium fees**, you must
 - complete form TPZ-1029.MD.8-V, *Application for Advance Payments for Services Included in Condominium Fees*;
 - send the form to Revenu Québec.
- For eligible **occasional** expenses (other than expenses included in rent or condominium fees), you must
 - complete form TPZ-1029.MD.9-V, *Application for Advance Payments for Occasional Services*, using your invoices, receipts or services contracts;

- send the form to Revenu Québec. Since the form allows you to submit several invoices with one application for advance payments, you do not have to complete a form each time you pay an expense.

Revenu Québec will do the calculations for you to determine (taking into account your estimated family income) the amount of the advance payments of the tax credit. The amount will then be deposited directly in your account.

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

You must inform Revenu Québec of any change that could affect the amount of your advance payments of the tax credit (such as the signing of a new lease).

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

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.

Information concerning individuals and individuals in business

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

Information concerning businesses, employers and consumption taxes

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

Information service for persons with a hearing impairment

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



By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière
and Montérégie

Direction principale des services
à la clientèle des particuliers
Revenu Québec
Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4

Québec City and other areas

Direction principale des services
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Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and consumption taxes

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

Direction principale des services
à la clientèle des entreprises
Revenu Québec
Complexe Desjardins
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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 d'une personne âgée (IN-101)*.

Revenu

Québec



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