



FAIR.

FOR ALL.

**REVENU
QUÉBEC**



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

revenuquebec.ca



THE TAX CREDIT AT A GLANCE

If you are 70 or older at any time in the year and you are resident in Québec on December 31, 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. You can receive the tax credit even if you have no income tax to pay.

If you will be turning 70 this year, you can claim the tax credit only for the expenses incurred from the time you turn 70.



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

Amount of the tax credit

The tax credit is equal to 32%¹ of the expenses that were paid for eligible home-support services.

However, if your annual family income for 2014 is over the threshold of \$55,320,² the tax credit is reduced by 3% of the portion of family income that is over that threshold. Your tax credit is not subject to such a reduction if

- you are considered a dependent senior; or
- you have a spouse and your spouse is considered a dependent senior.

Senior living alone

The annual limit on eligible expenses is \$19,500, for a maximum tax credit of \$6,240 per year (32% of \$19,500).

Dependent senior living alone

The annual limit on eligible expenses is \$25,500, for a maximum tax credit of \$8,160 per year (32% of \$25,500).

Couple

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

1. The rate in effect for 2014. The tax credit rate will be increased annually by 1% until 2017. It will then be 35%.

2. The family income threshold is indexed each year.



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 **certified private seniors' 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 our website at www.revenuquebec.ca).

Please note that the following establishments are not private seniors' residences:

- a facility maintained by a public institution or (publicly funded) private institution under agreement that operates a hospital centre, a residential and long-term care centre (CHSLD) or a rehabilitation centre;
- a facility maintained by a hospital centre or a reception centre for Cree Native persons;

- a building or residential facility where the services of a family-type resource or an intermediate resource, or a foster family for Cree Native persons are offered.

- If you **rent an apartment** in an apartment building, a condominium or a house, the amount to claim for home-support services included in your rent is equal 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**, the only services for which you can claim the tax credit are those listed under "Eligible occasional services" in this brochure. 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 moving around within your home;
- help with preparing meals in your 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;
- washing and care of clothing, curtains, bedding, etc. (laundry services);
- companion sitting;
- lawn mowing;
- snow removal;
- remote monitoring services and GPS tracking services (not including the cost of purchase or lease of devices).



Claiming the tax credit

You can claim the tax credit for home-support services for seniors when filing your income tax return, in which case you must complete Schedule J.

Alternatively, you can apply for advance payments of the tax credit using the method listed below that is right for you.

- Complete form TPZ-1029.MD.7-V, *Application for Advance Payments Based on Rent and Services Included in Rent: Tax Credit for Home-Support Services for Seniors*.
- Complete form TPZ-1029.MD.8-V, *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors*.
- Complete form TPZ-1029.MD.9-V, *Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors*.
- Use our **Apply for Advance Payments of the Tax Credit for Home-Support Services for Seniors** online service, which you can access on our website at www.revenuquebec.ca.

Important

You will receive an RL-19 slip showing the amount of advance payments you received in the year. You must enter that amount on your income tax return for the year concerned. You may also be required to complete Schedule J and file it with your return.

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. We may ask you to provide them at a later date.

Changes in the course of the year

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

- moving;
- a death;
- a new spouse;

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

For more information about the tax credit for home-support services for seniors, go to our website at www.revenuquebec.ca. You can also call us at one of the numbers indicated on the back of this brochure.

Representation by a third party

You can authorize a person, such as a friend or family member, to represent you with us by granting them power of attorney.

The power of attorney will allow that person to consult the documents containing the information required to take care of your application for advance payments, and will allow us to communicate such information to him or her.

To grant power of attorney to such a person, complete form MR-69.MD-V, *Power of Attorney for Advance Payments: Tax Credit for Home-Support Services for Seniors*. You can print the form from our website or order it online or by telephone.

TO CONTACT US

Online

www.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 - Direction du traitement des plaintes

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

Québec 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
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Direction principale
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Revenu Québec
3800, rue de Marly
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Complaints - Direction du traitement des plaintes

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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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