

## Guide for Registration for Advance Payments Tax Credit for Home Support-Services for Seniors

### IMPROVED CREDIT

Please read the information below before completing the *Registration for Advance Payments* form. If you have questions, call 418 659-6299, or, toll-free, 1 800 267-6299. You may also consult the Revenu Québec publication *The Tax Credit for Home-Support Services for Seniors* (IN-102-V) on our Web site ([www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca)).

The terms in *italics* followed by an asterisk\* are defined in section 10.

### 1 Who should complete the advance payment registration form?

Complete this form only if you expect to use home-support services and you wish to receive advance payments of the tax credit for home-support services for seniors in accordance with the terms and conditions explained in this guide.

Note that advance payments may be made as of January 1, 2007.

#### Important

If you have a *spouse\** who is also entitled to the tax credit, you can both receive advance payments. In this case, your spouse must also complete a registration form.

### 2 Eligibility requirements

In order to receive advance payments, you must

- be a Québec resident;
- have reached age 70;
- pay for one or more of the services specified in section 8;
- be registered for direct deposit.

### 3 Amount of the tax credit

The tax credit corresponds to 25% of the expenses incurred to receive home-support services. These expenses are limited to \$15,000 a year. Therefore, you may receive a maximum tax credit of \$3,750 a year.

### 4 Documents to be kept

You are not required to enclose invoices or supporting documents when applying for advance payments of the tax credit. However, you must keep any such documents for at least six years after the taxation year to which they apply.

### 5 Terms of payment

The tax credit will be divided into equal payments that will be made by direct deposit **each month**, if your expenses for services received are

- included in your rent;
- included in condominium fees that are payable in several instalments; or
- made in a *continuous or regular way\** during the year.

The total amount of the advance payments will be made by direct deposit **within 30 days of your application for advance payments**, if your expenses for services are

- included in condominium fees that are payable in a single instalment; or
- made in a *sporadic or temporary way\** during the year.

### 6 Change in situation

You must notify us of any change in your situation which could affect the amount of your advance payments (for example, the end of a contract or a change in the terms of a lease). If you do not notify us, you could receive overpayments that you will have to repay when you file your income tax return.

## 7 Income tax return

When you file your income tax return, enter on line 442 the total amount of advance payments that you received, that is, the amount on the RL-19 slip sent to you by Revenu Québec. You must also enter the amount of the tax credit to which you are entitled on line 462.

## 8 Services that give entitlement to the credit

Two types of services, personal-support services and maintenance or supply services, qualify for the tax credit. The services must be

- provided to you;
- provided with respect to a *dwelling*\* (or the land on which the dwelling stands) of which you or your spouse is the owner, tenant or subtenant.

### Important

Only the cost of the services (including GST and QST) give entitlement to the tax credit. The cost of products or materials used in providing services cannot be included.

### 8.1 Personal-support services

#### Services related to daily activities

Examples:

- dressing
- personal hygiene (bathing, home hairstyling)
- eating and drinking
- mobility in the home

#### Meal preparation services (not including the cost of food)

Examples:

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

In a senior citizens' residence **only**:

- meal preparation or dining-room services provided by attendants
- meal delivery to an apartment or room from the dining room or cafeteria of the residence
- meal preparation and delivery to an apartment or room by a non-profit community organization (such as Meals on Wheels)

### Non-specialized supervision services

Examples:

- night supervision
- monitoring
- companion sitting

### Civic-support services

Examples:

- accompaniment on outings
- assistance in filling out forms or applying for a tax credit
- budget management

**Nursing services** (if they are not used to calculate a deduction or another tax credit, such as the tax credit for medical expenses)

Examples:

- care provided by a nurse
- care provided by a nursing assistant

### 8.2 Maintenance or supply services

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

Examples:

- upkeep of living areas (sweeping, dusting or cleaning). If you live in an **apartment** or a **room**, see the note in the box below.
- maintenance of appliances (cleaning an oven or refrigerator)
- cleaning rugs and upholstered furniture (couches, armchairs)
- cleaning air ducts, when they do not have to be dismantled
- chimney sweeping

#### Note

##### **Housekeeping services in your apartment or room**

- If you **own an apartment** (condominium), upkeep of the apartment and common areas of the building gives entitlement to the tax credit. Examples of common areas of the building are the entranceway, hallways or stairways.
- If you **rent an apartment**, only upkeep of your apartment gives entitlement to the tax credit. Upkeep in common areas is not included.
- If you **rent a room**, upkeep of the room and any common areas to which payment of rent gives you access gives entitlement to the tax credit. Examples of common areas are the dining room, kitchen, living room and bathroom.

**Clothing-care service** (not including cost of cleaning products)

Examples:

- care of clothing, household linens or bedding by household service worker in the dwelling
- care of clothing, household linens or bedding by a laundry service in a senior citizens' residence
- care of clothing, household linens or bedding by a person or business that supplies a senior citizens' residence with dry cleaning, laundering, ironing or other related services.

**Minor maintenance work performed outside a dwelling** (not including cost of materials, products or any other property)

Examples:

- cleaning the outside of the dwelling, windows or eaves-troughs
- pool maintenance
- lawn care, fertilization and mowing
- hedge trimming and plant-bed maintenance
- tree pruning
- raking leaves
- installing and removing 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.

**An everyday necessities supply service** (not including cost of products acquired)

Examples:

- grocery delivery
- delivery of medication

## 9 Cases where services do not give entitlement to the tax credit

The services listed in section 8 do not give entitlement to the tax credit if they are provided by one of the following persons:

- your *spouse*;<sup>\*</sup>
- a *dependant*;<sup>\*</sup>

- a person who is claiming, or whose spouse is claiming, the tax credit for the caregivers with regard to you;
- a health professional (acupuncturist, chiropractor, dietician, physician, etc.). **However**, nursing services **do** give entitlement to tax credit;
- a member of a professional order subject to the *Professional Code* (accountant, notary, psychologist, social worker, etc.). **However**, nursing services **do** give entitlement to the tax credit.

Moreover, services do not give entitlement to the tax credit if they are related to **construction** or **repair work**, or if they are rendered by a person required to hold a **certificate of competence** under the *Building Act* (for example, a plumber or an electrician).

Finally, the services listed in section 8 do not give entitlement to the tax credit if **they are rendered** by a CHSLD (residential and long-term care centre) that is a public institution or a private institution under agreement (publicly funded), a hospital centre, a rehabilitation centre, an intermediate resource or a family-type resource.

## 10 Definitions

### Dependant

A child of the senior citizen or any other person who ordinarily lives with the senior, and is related to him or her by blood, marriage or adoption.

### Dwelling

A place in which the senior eats and sleeps, is his or her main place of residence and is:

- a house, an apartment in a rental building or a senior citizens' residence, or a residential unit in a building held in co-ownership (condominium), or any other residence;
- a room in a senior citizens' residence or in a private CHSLD (residential and long-term care centre) that is not under agreement (i.e., that is self-financing); or
- a room in a hotel or rooming house, if the senior citizen lives in the room for more than 60 consecutive days.

**Expenses which are made in continuous or regular way**

Home-support expenses that the senior citizen regularly incurs for services that are spread out over the year or over several months (for example, twice-monthly housekeeping), or for services that are rendered daily, weekly, monthly, etc. (for example, snow removal, meal services, care provided by an attendant in a senior citizens' residence).

**Expenses which are made in a sporadic or temporary way**

Home-support expenses that the senior citizen incurs for services that are rendered occasionally and irregularly (for example, snow removal, meals, housekeeping, health-care attendant, etc.).

**Spouse**

A person to whom the senior is married at the time the services are rendered, or a person who is the senior's de facto spouse at that time, whether the person is of the same sex or the opposite sex.

**Syndicate of co-owners**

Group of co-owners of an immovable that conforms to the provisions of a co-ownership regulation. The syndicate is managed and financed by the participation of the co-owners through condominium fees.