

The Tax Credit for Home-Support Services for Seniors

Effective January 1, 2007



Improved credit



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Introduction

Seniors constitute one of the fastest-growing segments of the Québec population. In 2005 there were 742,000 people aged 70 or over in Québec. Since the government accords a high priority to these citizens, it introduced a tax credit for home-support services for seniors in January 2000. Since that time, substantial changes, set to take effect on January 1, 2007, have been made to the tax credit.



This brochure is designed to inform you about the tax credit and how it can help you to receive certain home-support services at a reduced cost, so that you can remain in your community and enjoy a better quality of life. This brochure is also intended for members of your family or other people who look after your affairs, as well as for the owners of apartments, rooms or residences occupied by seniors.

This brochure describes the main features of the tax credit and the steps you must follow in order to apply for it. You should note that, effective January 1, 2007, you must be the person who pays for services covered by the tax credit. You may claim the 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.



If you require additional information, contact the Revenu Québec office in your area (see the list at the end of this brochure). You can obtain all the documents referred to in this brochure at our offices or on our Web site at **www.revenu.gouv.qc.ca**.



Who is entitled to the tax credit?

To claim the tax credit for home-support services for seniors, you must be aged 70 or older and reside in Québec.

Age requirement

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

Residence requirement

To claim the tax credit, you must reside in Québec on December 31 of the year in which you receive the eligible services.

How much is the tax credit?

The tax credit is equal to 25% of eligible expenses, that is, expenses incurred for certain home-support services.

The annual ceiling on eligible expenses for the tax credit is \$15,000. The maximum tax credit you may claim in any year is therefore \$3,750 (that is, 25% of \$15,000).

Please note that **you must be the person who pays the expenses** for the home-support services that you receive. The steps you must follow to apply for the tax credit are outlined below.

When two (or more) persons aged 70 or older share a dwelling, each can claim up to \$3,750 for the expenses he or she incurs. The deductible applies separately to each person.

Credit for home-support services or credit for medical expenses?

Expenses incurred for certain specific services (primarily nursing care provided to persons with a severe and prolonged impairment of mental or physical functions) may give entitlement to either the credit for home-support services for seniors or the credit for medical expenses. However, a person who claims the credit for home-support services may not claim the credit for medical expenses with respect to the same service.

Which credit represents the better choice? That will depend on the individual circumstances in any given case. You should carefully consider the facts of your situation before making a decision.

For more information on the credit for medical expenses, consult the brochure *Medical Expenses* (IN-130-V).



Which expenses are eligible for the tax credit?

Types of expenses

The following expenses (to a maximum of \$15,000 annually) may be taken into account for the purposes of the tax credit:

- expenses paid by you, including GST and QST, for home-support services rendered by a person operating a business (or by the person's representative), such as a business operated by a self-employed person, a co-operative or a business in the social economy sector;
- gross salary or wages paid to an individual who provides home-support services as your employee, and any related employer contributions, that is, Québec Pension Plan (QPP) contributions, employment insurance premiums, parental insurance premiums, and the contribution to the health services fund.

Expenses for eligible services included in rent

The rent charged for an apartment or a room sometimes includes services such as cafeteria, housekeeping or nursing services. The amount payable for such services (excluding the cost of the food itself, in the case of cafeteria services) is an expense that gives entitlement to the tax credit for home-support services for seniors. Expenses (property taxes, electricity, gas, heating and insurance) relating to premises in a senior

citizens' residence where meals are prepared and served to the residents also give entitlement to the credit.

If one of the situations described in the preceding paragraph applies to you and you wish to claim the tax credit, you will need to know the cost of these services. You must therefore inform your landlord, before you enter into or renew a lease, that you (or the person with whom you share your dwelling) are 70 or older, or will turn 70 during the period covered by the lease.



In establishing the cost of home-support services that are included in the rent, landlords must assign a reasonable value to eligible services as a whole, rather than to each service individually. For example, if a landlord includes only housekeeping services in the rent, but assigns such services a value equal to half the rent, the value will not be deemed reasonable. However, if the landlord includes other services, such as meal-related and supervision services, the value deemed reasonable will increase accordingly.

Landlords must file the information return prescribed by Revenu Québec, *Information Return: Tax Credit for Home-Support Services for Seniors* (form TP-1029.MD.5 -V). Instructions on how to complete the return are found in guide TP-1029.MD.5.G-V.

After completing the information return, landlords must send one copy to Revenu Québec and **two copies** to the tenant

- within 10 days after the initial lease is entered into;
- no later than the date of renewal of the lease, if form TP-1029.MD.5-V (formerly TP-1029.8.61.R-V) was not completed when the initial lease was entered into;
- no later than the date of renewal of the lease, if the terms of the lease make it necessary to modify the information in the form TP-1029.MD.5-V (formerly TP-1029.8.61.R-V) previously completed (for example, if a service that formerly did not qualify now gives entitlement to the tax credit). If the terms of the lease do not require any changes in the form previously completed, the landlord is not required to complete a new form.

Landlords that fail to meet these deadlines or do not correctly complete the return are subject to a penalty of \$25 per day late until both these requirements are met, up to a maximum of \$2,500.

Contact the Régie du logement for information concerning the rights and obligations of landlords and tenants in respect of such matters as the signing of a lease, the payment of rent or a rent increase. In the case of a rental, the lease must clearly indicate the amount of rent and the dates on which rent payments are due (usually the 1st of each month).

Expenses for eligible services included in condominium fees

Condominium fees (common expenses) paid by a person living in a building held in co-ownership (condominium) may include certain services giving entitlement to the tax credit for home-support services for seniors. If you want to know the cost of these services, you must inform the condominium's administrators that you (or the person with whom you share your dwelling) are 70 or older, or will turn 70 during the year.

The condominium's administrators must file the information return prescribed by Revenu Québec, *Information Return: Tax Credit for Home-Support Services for Seniors* (form TP-1029.MD.5-V). Instructions on how to complete the form are found in guide TP-1029.MD.5.G-V. The administrators must assign a reasonable value to the eligible home-support services as a whole, rather than to each service individually.

The administrators must submit the information return to Revenu Québec no later than the last day of February of the calendar year following the year for which a senior requests the return. They must also send **two copies** of the information return to the senior concerned within the same deadline.

Condominium administrators that fail to meet this deadline or do not correctly complete the return are subject to a penalty of \$25 per day late until both these requirements are met, up to a maximum of \$2,500.

Expenses that are reimbursed

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). For example, 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.



Which services are eligible for the tax credit?

To give entitlement to the tax credit for home-support services for seniors, the services listed below must be rendered in Québec by a person who is neither your **spouse** nor your **dependant**. The service may be rendered by a person who is your employee. Moreover, services related to routine household tasks must be rendered in respect of a **dwelling** (or the land on which it stands) of which you (or your spouse) are the owner, tenant or subtenant. For information regarding certain restrictions, see page 20.

The cost of services eligible for the credit does not include the value of supplies (such as toiletries, food, cleaning products and other everyday necessities) needed to render the services.

The term **“spouse”** refers to the individual who, at the time the services are rendered, is married to you or is your de facto spouse (of the opposite sex or the same sex).

The term **“dependant”** refers to your child, or any other person who is related to you by blood, marriage or adoption and ordinarily lives with you.

The term **“dwelling”** designates the place in which a person ordinarily eats and sleeps. It may be a house or an apartment in a rental building, a senior citizens' residence or 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 residential

and long-term care centre*. To qualify, the dwelling must be your principal place of residence. A room in a hotel or rooming house is considered to be your principal place of residence only if you have occupied the room for at least 60 consecutive days.

The services listed below give entitlement to the tax credit:

- personal support services, unrelated to the type of dwelling you occupy;
- maintenance and supply services required for a dwelling.

Personal support services

■ Services related to daily activities

This refers to daily services required with respect to

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

■ Meal-preparation services

The cost of meal-preparation services can be claimed, but not the cost of the food itself. Eligible expenses include the cost of

New

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

* In this brochure, we use the abbreviation "CHSLD" ("centre d'hébergement et de soins de longue durée") for "residential and long-term care centre".

The following services are eligible **only** if they are provided in a senior citizens' residence:

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

■ Supervision services

This refers to night supervision, monitoring, companion sitting and similar services.

■ Civic support services

These are services required in order to meet the everyday demands of life in society. Such services include

- accompaniment on outings (such as going to vote);
- assistance in filling out forms or in applying for a tax credit;
- budget management.

New ■ Nursing services

These are services provided by

- a nurse;
- a nursing assistant.

To be eligible, these services must not be used to calculate a deduction or another tax credit, such as the tax credit for medical expenses.

Services provided to a resident of a public CHSLD or a private CHSLD that is under agreement (i.e., that is publicly funded) give entitlement to the tax credit where the cost of such services is paid separately from the resident's contribution payable for housing (for example, a visit by a hairdresser, a home companion, or a pedicurist to provide foot care).

Maintenance and supply services



■ Services related to routine household tasks (excluding the cost of cleaning products). Such services include

- upkeep of living areas (sweeping, dusting or cleaning);
- 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.

■ Clothing-care services

(excluding the cost of cleaning products). Such services include care of clothing, household linens (curtains) and bedding by

- a household service worker in the dwelling;
- a laundry service in a senior citizens' residence;

New

- a business that supplies a senior citizen's residence with dry cleaning, laundering, ironing or other related services.

■ Minor maintenance work outside a dwelling

(excluding the cost of materials, products or any other property). Such services include

- cleaning the outside of the dwelling, windows and eavestroughs;
- pool maintenance;
- lawn care, fertilization and maintenance;
- hedge trimming and plant-bed maintenance;
- tree pruning;
- raking leaves;
- installing and removing seasonal shelters;
- snow removal;
- garbage removal by a caretaker;

New

- minor maintenance work 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 (excluding the cost of products purchased)

This includes such services as grocery store delivery.

Specific information concerning housekeeping services

Housekeeping services rendered in a dwelling other than a house are eligible for the tax credit under certain conditions. The following rules apply:

- If you occupy an apartment in a **condominium** and you are the **owner** of the apartment, you can claim the credit for the upkeep of your apartment and the common areas of the building (such as the entrance, corridors and stairways). Condominium owners are rendered a number of services for which they typically pay condominium fees (common expenses). Note, however, that not all the services covered by condominium fees give entitlement to the credit.
- If you occupy an **apartment** in a **rental building**, a **rental unit** in a **condominium** or an **apartment** in a **senior citizens' residence**, you can claim the credit only for the upkeep of the residential unit. Upkeep of the building's common areas **may not** be claimed for the purposes of the credit.
- If you occupy a **room** in a senior citizens' residence, a hotel, a rooming house or a private CHSLD that is not under agreement (i.e., that is self-financing), you can claim the credit for the upkeep of the room and of common areas (such as the dining room, kitchen, living room and bathroom) the use of which is included in the rent.



Which services are not eligible for the tax credit?

The home-support services mentioned previously **are not eligible** for the tax credit for home-support services for seniors in the following circumstances:

- The services are not rendered in Québec.
- The services are rendered by the recipient's spouse or dependant.
- The services are related to daily activities, meal preparation, non-specialized supervision or civic support and are rendered by a person (or by the person's spouse) who is claiming the tax credit for caregivers.
- The services are related to daily activities and non-specialized supervision and are rendered by health professionals practising a profession recognized by Revenu Québec. These services usually give entitlement to the tax credit for medical expenses. See the brochure *Medical Expenses* (IN-130-V). Note, however, that nursing care **does** give entitlement to the tax credit for home-support services for seniors.
- The services are related to routine household tasks and are not rendered with respect to a dwelling (or the land on which it stands) of which the recipient of the services (or the recipient's spouse) is the owner, tenant or subtenant.
- The services are governed by a professional order subject to the *Professional Code* and are rendered by a member of that order (such as a chartered

accountant, notary or podiatrist). Note, however, that nursing care **does** give entitlement to the tax credit for home-support services for seniors.

- The services are related to construction or repair work.
- Only a person holding a certificate of competency issued under the *Building Act* can render the services (such as an electrician, plumber or carpenter).
- The services are included in the contribution payable for housing, and they are provided by the health and social services network. This network includes public CHSLDs, private CHSLDs that are under agreement (i.e., that are publicly funded), hospital centres, rehabilitation centres, intermediate resources and family-type resources.

The following are examples of **non-eligible services**:

- accompaniment on outings outside Québec;
- purchase of a monitoring bracelet or installation of a call button;
- mechanical maintenance of elevators;
- cleaning of air ducts, when they have to be dismantled;
- general maintenance by an attendant in a senior citizens' residence;
- installation of an alarm, emergency or intercom system;
- transportation (such as taxi or other transportation services offered by a residence);
- services that the liquidator of a succession (or estate) is required to pay (such as the three months' rent payable following a tenant's death).



How do I apply for the tax credit?

You can claim the tax credit when you file your **income tax return**. Alternatively, you may find it advantageous to apply for **advance payments** of the tax credit if the amount of your eligible expenses is substantial.

Applying for the tax credit in your income tax return

When you file your income tax return (for 2007 and subsequent taxation years), you can claim the tax credit for

- eligible expenses that you incurred during the year;
- eligible expenses included in your rent or condominium fees.

It is therefore essential that you keep all invoices and contracts respecting eligible services you paid for during the year, starting January 1, 2007.

You will find all the information you need concerning the tax credit for home-support services for seniors in the personal income tax return and the guide to filing the return for the 2007 taxation year and subsequent years.

Applying for advance payments of the tax credit

To receive advance payments of the tax credit, you must register for that purpose. If your spouse is also

entitled to the tax credit, you may both receive advance payments, but your spouse must file a separate registration form.

You can obtain the registration form for advance payments on the Web site of Revenu Québec or by contacting a Revenu Québec office.

■ To receive advance payments, follow the procedure outlined below:

- Complete form TP-1029.MD.1-V, *Registration for Advance Payments*.*
- Complete form TP-1029.MD.2-V, *Application for Advance Payments*, in which you indicate the amount of the eligible expense or expenses (expenses starting in 2007, including expenses included in your rent or condominium fees).
- Send both forms to Revenu Québec.

■ You will then receive from Revenu Québec

- confirmation that you are registered for advance payments;
- another copy of form TP-1029.MD.2-V, *Application for Advance Payments*, that you can use for any subsequent application.

Any person who has received the tax credit for home-support services for seniors must keep all invoices and supporting documents for six years following the last year to which they apply.

* This form also enables you to register for direct deposit.

How are advance payments made?

For temporary or irregular expenses

Revenu Québec will **deposit the amount of the tax credit directly** in your bank account within 30 days following an application for advance payment respecting

- an occasional expense (such as snow removal or cleaning rugs);
- an expense that recurs from time to time (such as à la carte meal service provided in a senior citizens' residence);
- expenses included in condominium fees paid in a single instalment.



For ongoing or regular expenses

Revenu Québec will **deposit the amount of the tax credit directly** in your bank account before the 1st of each month, where you are registered for advance payments in respect of a regular expense that you pay over a period of several months. This is the case for an expense that is

- included in your rent (such as night supervision services) or in condominium fees that are paid in multiple instalments;
- paid for services spread out over the year (such as twice-monthly housekeeping services) or services that are rendered daily, weekly, monthly, etc. (such as meal services or care provided by an attendant in a senior citizens' residence).

Important

You must notify Revenu Québec of any change that may affect the amount of the advance payments of the tax credit (such as the signing of a new lease or the termination of a service contract).



How is the tax credit calculated?

Example



Ms. Jackson files a claim for advance payment of the tax credit for a home-support service that costs her \$400. The credit **deposited** in Ms. Jackson's account is \$100 (that is, 25% of \$400).

Calculation of Ms. Jackson's tax credit

Cost of the eligible service	\$400
Tax credit (25% x \$400)	\$100

The following example shows how the credit is calculated when it takes the form of advance payments on a monthly basis.

Example



Mr. Brolin files a claim for advance payments of the tax credit for an eligible monthly expense of \$175. The credit **deposited** in Mr. Brolin's account each month is \$43.75 (that is, 25% of \$175).

Calculation of Mr. Brolin's tax credit

Monthly cost of the eligible service	\$175
Tax credit (25% x \$175)	\$43.75

Filing an 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. You must enter this amount in your income tax return.

You must file a return for the taxation year in which you obtained advance payments of the tax credit. You must do so even if you have no income tax payable, or have already received advance payments of the tax credit.

Revenu Québec 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). Provided this is the case, services paid for by the liquidator of the succession (or estate) after the person's death give entitlement to the tax credit.



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 fill out the return.

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



In brief

Here are answers to some frequently asked questions:

■ **Does the person receiving eligible home-support services have to be the person who pays for the services?**

Yes. To claim the tax credit, the recipient of the services must also be the person who pays for them.

■ **Does the person receiving advance payments of the tax credit have to file an income tax return?**

Yes. Anyone who receives advance payments of the tax credit for a given taxation year must file an income tax return for that year.

■ **To receive advance payments of the tax credit, does a person have to be registered for advance payments?**

Yes. A person wishing to receive advance payments of the tax credit must register using form TP-1029.MD.1-V, *Registration for Advance Payments*.

■ **When do applications for advance payments of the tax credit have to be filed with Revenu Québec?**

For occasional expenses, this is left entirely up to the person claiming the tax credit. However, in the case of regular expenses (such as expenses included in the rent or in the condominium fees stipulated by contract), the application must cover the term of the lease or contract, and advance payments are made on a monthly basis.

■ **Does Revenu Québec halt advance payments of the tax credit when the \$3,750 limit is reached?**

Yes. Revenu Québec keeps a record of all advance payments of the tax credit and informs the recipient when the maximum has been reached.

■ **If a person hires an employee to have work done, does the person have to register as an employer with Revenu Québec?**

Yes. In such a case, the person must register for source deductions with Revenu Québec.

■ **If, under the Financial Assistance Program for Domestic Help Services, a person obtains housekeeping services at a reduced hourly rate from a recognized business in the social economy sector (co-operative or non-profit organization), can the person also claim the tax credit with respect to these services?**

Yes. The person can claim the tax credit on the amount that he or she actually pays for these services under the Program.

■ **Can a person living in low-rental housing claim the tax credit?**

Yes.

■ **Do services covered by condominium fees (common expenses) give entitlement to the tax credit?**

Yes. The portion of a person's condominium fees that covers eligible services gives entitlement to the tax credit. Note, however, that not all the services covered by condominium fees are eligible.

■ If a person aged 70 or older dies during the year, do the advance payments of the tax credit received up to the time of death have to be repaid in the person's income tax return for the year?

No. However, just as in the case of any other taxpayer who receives advance payments of the tax credit, an income tax return must be filed for the deceased in order to reconcile the amounts received in advance and the amount of the tax credit to which he or she was actually entitled for the year. Please also note that the person must have resided in Québec at the time of death.

■ If Veterans Affairs Canada pays a war veteran a monthly benefit or pays part of his or her monthly rent, can the veteran claim the credit?

Yes, but only for the portion of expenses that the veteran actually pays for eligible services.

■ If two people, one 70 and the other 65, share an apartment, can both of them claim the credit?

No, a person must be 70 or more to claim the credit.

■ If a person decides to apply for advance payments of the tax credit in October and has already paid rent for the first nine months of the year, can the person claim the tax credit for certain home-support services received over that nine-month period and included in the rent?

Yes. The person can claim the tax credit for expenses already paid during the year when filing his or her income tax return for that year.



Checklist

If, after reading this brochure, you decide to apply for the tax credit for home-support services for seniors, simply follow one of the procedures outlined below, according to your situation.

You wish to claim the tax credit for eligible expenses incurred during the year (included in your rent or otherwise).

There are two ways to claim the credit:

- You can apply for the credit in your **income tax return**. If you do so, you must keep all invoices and contracts related to eligible services that you paid for during the year (starting on January 1, 2007).
- If you prefer, you can apply to Revenu Québec to receive **advance payments** of the tax credit. To do so, you must
 - complete form TP-1029.MD.1-V, *Registration for Advance Payments*;
 - complete form TP-1029.MD.2-V, *Application for Advance Payments*, in which you indicate the amount of the eligible expense or expenses (included in your rent or otherwise); and
 - send both forms to Revenu Québec.

You will then receive from Revenu Québec

- confirmation that you are registered for advance payments; and
- another copy of form TP-1029.MD.2-V, *Application for Advance Payments*, that you can use for any subsequent application.

The type of expense determines when Revenu Québec will **deposit the amount of the tax credit directly** in your bank account. The credit is deposited

- within 30 days after an application respecting an occasional expense; or
- before the 1st of each month, in the case of a regular expense (such as expenses included in your rent).

Note that you must

- file an income tax return for a year in which you receive advance payments of the tax credit; and
- keep all your supporting documents.

You wish to claim the tax credit for eligible expenses included in your condominium fees.

There are two ways to claim the credit:

- You can apply for the credit in your **income tax return**.
- If you prefer, you can apply to Revenu Québec to receive **advance payments** of the tax credit. To do so, you must

- complete form TP-1029.MD.1-V, *Registration for Advance Payments*;
- complete form TP-1029.MD.2-V, *Application for Advance Payments*, in which you indicate the amount of the eligible expense or expenses included in your condominium fees; and
- send both forms to Revenu Québec.

You will then receive from Revenu Québec

- confirmation that you are registered for advance payments; and
- another copy of form TP-1029.MD.2-V, *Application for Advance Payments*, that you can use for any subsequent application.

The type of expense determines when Revenu Québec will **deposit the amount of the tax credit directly** in your bank account. The credit is deposited

- within 30 days following an application, where the expenses are included in condominium fees that are payable in a single instalment; or
- before the 1st of each month, where the expenses are included in condominium fees that are payable in multiple instalments.

Note that you must

- file an income tax return for a year in which you receive advance payments of the tax credit; and
- keep all your supporting documents.

Excellent service at all our offices

Gatineau

170, rue de l'Hôtel-de-Ville, 6^e étage
Gatineau (Québec) J8X 4C2

Jonquière

2154, rue Deschênes
Jonquière (Québec) G7S 2A9

Laval

4, Place-Laval, bureau RC-150
Laval (Québec) H7N 5Y3

Longueuil

Place-Longueuil
825, rue Saint-Laurent Ouest
Longueuil (Québec) J4K 5K5

Montréal

- Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4
- Village Olympique, pyramide Est
5199, rue Sherbrooke Est, bureau 4000
Montréal (Québec) H1T 4C2
- Les Galeries Saint-Laurent
2215, boulevard Marcel-Laurin
Saint-Laurent (Québec) H4R 1K4

Québec

3800, rue de Marly
Québec (Québec) G1X 4A5

Québec

200, rue Dorchester
Québec (Québec) G1K 5Z1

Rimouski

212, avenue Belzile, bureau 250
Rimouski (Québec) G5L 3C3

Rouyn-Noranda

19, rue Perreault Ouest, RC
Rouyn-Noranda (Québec) J9X 6N5

Saint-Jean-sur-Richelieu

855, boulevard Industriel
Saint-Jean-sur-Richelieu (Québec) J3B 7Y7

Sept-Îles

391, avenue Brochu, bureau 1.04
Sept-Îles (Québec) G4R 4S7

Sherbrooke

2665, rue King Ouest, 4^e étage
Sherbrooke (Québec) J1L 2H5

Sorel-Tracy

101, rue du Roi
Sorel-Tracy (Québec) J3P 4N1

Trois-Rivières

225, rue des Forges, bureau 400
Trois-Rivières (Québec) G9A 2G7

2006-03

Information concerning individuals and individuals in business

Québec City area	Montréal area	Toll-free
418 659-6299	514 864-6299	1 800 267-6299

Information concerning businesses, employers and consumption taxes

Québec City area	Montréal area	Toll-free
418 659-4692	514 873-4692	1 800 567-4692

Information service for persons with a hearing impairment

Montréal **514 873-4455**

Elsewhere in Canada **1 800 361-3795**

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

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