

REVENU
QUÉBEC



FAIR.
FOR ALL.



SENIORS AND TAXATION

revenuquebec.ca

**SENIORS AND THE PEOPLE
WHO HELP THEM SHOULD BE
ABLE TO TAKE FULL ADVANTAGE
OF ALL THE TAX BENEFITS
THEY ARE ENTITLED TO.**

Read this document to learn about the tax credits you may be entitled to and find out how to fulfill your tax obligations.

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

ISBN 978-2-550-83639-1 (Print version)

ISBN 978-2-550-83640-7 (PDF)

Legal deposit – Bibliothèque et Archives nationales du Québec, 2019

Legal deposit – Library and Archives Canada, 2019



CONTENTS

Introduction	6
Tax Benefits for seniors	7
Refundable tax credit for home-support services for seniors	8
Refundable independent living tax credit for seniors	12
Refundable tax credit for seniors' activities	13
Grant for seniors to offset a municipal tax increase	13
Senior assistance tax credit	14
Age amount, amount for a person living alone and amount for retirement income	14
Retirement income transferred to your spouse	15
Tax credit for experienced workers	16
Solidarity tax credit	16
Tax credits for medical expenses	17
Amount for a severe and prolonged impairment in mental or physical functions	18
Shelter allowance program	19
Tax benefits for caregivers	20
Refundable tax credit for caregivers	20
Refundable tax credit for volunteer respite services	23
Refundable tax credit for respite of caregivers	24
Tax obligations	25
Source deductions	25
Instalment payments	25
Québec prescription drug insurance plan premium	26
Income tax return of a deceased person or a succession	26
Our Services	28
The Income Tax Assistance – Volunteer Program	28
Our website	28
How to contact us	29
Services for the hearing impaired	29



INTRODUCTION

This document is divided into four parts:

- The first part deals with tax benefits that are intended exclusively for seniors or available to people of all ages but of particular interest to seniors.
- The second part deals with tax benefits for people who are caregivers of their relatives.
- The third part deals with the most common tax obligations for seniors.
- The fourth part outlines our services.

Tax benefits are income tax reductions granted to taxpayers in the form of **refundable** or **non-refundable** tax credits. Refundable tax credits can be claimed even if you have no income tax payable. Non-refundable credits reduce or cancel your income tax payable.

To claim the tax benefits mentioned in this document, you must file an income tax return every year¹ even if you do not have income to report or income tax to pay.

1. The term “year” is used in this document to refer to “taxation year.”



TAX BENEFITS FOR SENIORS

Under the Québec tax system, seniors are entitled to tax benefits based on their age. Use the table below to determine which ones you may be entitled to.

Tax benefit	Your age at the end of the year		
	64 or younger	65 to 69	70 or older
Refundable tax credit for home-support services for seniors	No	No	Yes
Refundable independent living tax credit for seniors	No	No	Yes
Refundable tax credit for seniors' activities	No	No	Yes
Grant for seniors to offset a municipal tax increase	No	Yes	Yes
Age amount	No	Yes	Yes
Amount for a person living alone	Yes	Yes	Yes
Amount for retirement income	Yes	Yes	Yes
Transfer of a portion of your retirement income to your spouse	No	Yes ¹	Yes ¹
Tax credit for experienced workers	Yes/No ²	Yes	Yes
Solidarity tax credit	Yes	Yes	Yes
Tax credit for medical expenses	Yes	Yes	Yes
Amount for a severe and prolonged impairment in mental or physical functions	Yes	Yes	Yes
Shelter allowance program	Yes	Yes	Yes
1. You do not have to take into account your spouse's age. 2. See "Tax credit for experienced workers" on page 16.			



Refundable tax credit for home-support services for seniors

If you are 70 or older and you are resident in Québec at the end of the year, you can claim a refundable tax credit for expenses paid to obtain home-support services. To calculate it, **multiply** your eligible expenses by the **tax credit rate for the year** (35%).

The annual limit on eligible expenses is \$19,500 and the maximum tax credit is \$6,825 (35% of \$19,500).

If you are considered a **dependent senior**,² the **annual limit on eligible expenses** is \$25,500, for a maximum tax credit of \$8,925 (35% of \$25,500).

If you **have a spouse**, only one of you can claim the tax credit for your couple. The **limit on eligible expenses for your couple** is the total of the limits that apply to you and your spouse. For example, if neither of you is considered a dependent senior, the limit on eligible expenses for your couple is \$39,000 ($2 \times \$19,500$).

Whether you are claiming the tax credit for yourself or your couple, it is **reduced by 3%** of the amount by which your family income exceeds the limit for the year.³ The limit is:

- \$57,400 for 2018;
- \$58,380 for 2019.

The **reduction** does not apply if you or your spouse is considered a dependent senior.

If you turned 70 during the year, only expenses for services provided after your 70th birthday give entitlement to the tax credit.

2. A person who:

- depends and will continue to permanently depend, for a prolonged and indefinite period, on other people for most of his or her needs and personal care (personal hygiene, dressing, eating and drinking and moving around inside the home); or
- needs constant supervision because of a serious mental disorder characterized by an irreversible breakdown in thought activity.

If either of the above situations applies to you, you may have to provide a written certificate from a physician attesting to your condition. To do so, you can use form TPZ-1029.MD.A-V, *Certification of Dependent Senior Status – Tax Credit for Home-Support Services for Seniors*. If neither of the above situations applies to you, you are not considered to be a dependent senior.

3. The limit is indexed annually.



Eligible expenses and services

You can claim the tax credit for expenses paid for eligible services, including:

- housekeeping;
- laundry services for clothing and household linens (bedding, curtains, etc.) provided by a household service worker (this excludes services provided by a business whose principal activities include dry cleaning, laundry and pressing services);
- grounds maintenance;
- snow removal;
- help dressing;
- help bathing;
- help eating and drinking;
- help preparing meals in your dwelling;
- meal preparation and delivery by a non-profit community organization such as Meals on Wheels;
- nursing services;
- companion sitting;
- emergency call system activated by a device such as a bracelet or pendant; and
- GPS tracking.

Expenses paid for eligible services **do not include the cost of any products** used in providing the services. For example:

- housekeeping services do not include the cost of cleaning products;
- meal preparation services and help eating and drinking do not include the cost of food;
- an emergency call system or a GPS tracking system does not include the cost of purchasing or leasing the device itself (these costs can however give entitlement to the refundable independent living tax credit for seniors⁴).

Which services and expenses are eligible depends on whether you are the owner or tenant of the dwelling in which you live. Special rules apply if you live in a **private seniors' residence**.⁵ However, regardless of your situation, your eligible expenses cannot exceed the limits on the previous page.

4. See "Refundable independent living tax credit for seniors" on page 13.

5. A "private seniors' residence" is a facility that is either:

- a congregate residential facility, or any part of such a facility, in respect of which the operator holds a valid temporary certificate of compliance or a valid certificate of compliance issued by the Minister of Health and Social Services (such facilities are listed in the register of private seniors' residences); or
- a **private institution not under agreement** that operates a residential and long-term care centre (CHSLD).



You own your home

If you own your home (for example, a house), all the expenses you or your spouse paid during the year for eligible services (see the previous page) are eligible. If you own an apartment in a **condominium** and eligible services (such as maintenance on the outside of your building or in the common areas) are included in your condominium fees (also called “common expenses”), your eligible expenses correspond to the total cost of the included expenses plus any expenses you or your spouse paid during the year for eligible services (see the previous page) that are **not included**. Your syndicate of co-owners must give you an *Information Return: Tax Credit for Home-Support Services for Seniors* (TPZ-1029.MD.5-V) to inform you of the cost of the services that **are included** in your condominium fees.

You rent your home

If you rent your home, your eligible expenses are the total of the following:

- the expenses for eligible services **included in your rent** (which are based on a percentage of your rent);
- the expenses paid for eligible services **not included in your rent** (i.e., expenses you paid for eligible services).

Expenses for eligible services included in your rent

Your expenses for eligible services **included in your rent** are calculated differently depending on the type of dwelling you live in.

If you live in a private seniors’ residence,⁶ refer to the schedule to your lease (a document prescribed by the Régie du logement) to see which **eligible services are included in your rent**. These services may include:

- meal services;
- housekeeping services;
- laundry services;
- nursing services; and
- personal care services.

To determine the amount you can claim as monthly expenses for eligible services **included in your rent**, use the tables for calculating monthly expenses.⁷ The tables show the percentage of your rent that you can claim for each eligible service. However, there is a maximum and minimum amount you can claim for each service. Note that the tables take into account a basic amount that is automatically granted.

If you rent an apartment, a condominium or a house, the amount you can claim as monthly expenses for eligible services **included in your rent** corresponds to **5%** of the **lesser** of the following amounts:

- the monthly rent shown on your lease;
- \$600.

6. See note 5.

7. These tables are part of the instructions for line 458 in the guide to the income tax return (TP-1.G-V). They are also available on our website at revenuquebec.ca.



Expenses for eligible services not included in your rent

To determine the amount you can claim as expenses for eligible services (see the examples on page 9) **not included** in your rent, add up the expenses that you and/or your spouse paid during the year for the services. **If you live in a private seniors' residence**, special rules may apply (see the table below for **examples**).

Services not included in your rent	Special rules
<ul style="list-style-type: none">• Housekeeping services• Meal preparation services• Services related to the use of a personal GPS locator	Expenses for these services are not eligible if they were paid to the residence or a service provider that was not dealing at arm's length with the residence.
<ul style="list-style-type: none">• Companion sitting services• Emergency call systems activated by a panic button on a bracelet or pendant	Expenses for these services are not eligible because they have already been taken into account in the basic amount for eligible services included in your rent.
Laundry services for clothing, curtains and bedding provided by a household service worker	Expenses for these services are only eligible if they were provided along with housekeeping services.

Claiming the tax credit

You can claim the refundable tax credit for home-support services for seniors when you file your income tax return. Or, if you prefer, you can apply for **advance payments** of the tax credit by:

- using our online services; or
- filing one of the following forms:
 - 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*;
 - TPZ-1029.MD.8-V, *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors*;
 - TPZ-1029.MD.9-V, *Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors*.

Both the services and forms are available at revenuquebec.ca.

You will receive the advance payments directly in your bank account. **You must, however, be registered for direct deposit.**

If you are applying for advance payments of the refundable tax credit for home-support services for seniors, enclose your receipts and other supporting documents with your application. Otherwise, keep them in your own files. Note that you cannot claim tax credits for medical expenses for any expenses for which you receive this tax credit.

For more information, refer to the instructions for lines 441, 458 and 466 in the guide to the income tax return (TP-1.G-V).



Refundable independent living tax credit for seniors

You may be entitled to this tax credit if you are 70 or older and are resident in Québec at the end of the year. It is equal to 20% of the following expenses:

- expenses paid for a stay in a functional rehabilitation transition unit that began in the year or in the previous year (if the stay is 61 days or longer, you can claim the expenses paid for a maximum of 60 days);
- expenses paid in the year for the purchase, lease and installation of eligible equipment or fixtures to be used in your principal place of residence (**the first \$250 is not eligible**).

Eligible equipment or fixtures include:

- a person-centred remote monitoring device, such as an emergency call device (“panic button”), a device for remotely measuring various physiological parameters or a device for remotely supervising the taking of medication;
- a personal GPS locator;
- a device designed to assist a person in getting on or off a toilet;
- a device designed to assist a person in getting into or out of a bathtub or shower;
- a walk-in bathtub or a walk-in shower;
- a mechanized, rail-mounted chair lift designed to carry a person up or down a stairway;
- a hospital bed;
- an alert system for individuals with hearing impairments (for example, a vibrotactile aid, a telephone monitor, a door monitor, a fire alarm monitor, a sound monitor or an adapted alarm clock [visual, tactile or for deaf-blind persons]);
- hearing aids;
- a rollator or walker;
- a cane or crutches;
- a non-motorized wheelchair.

To claim the tax credit, complete Part E of Schedule B of your income tax return. For more information, refer to the instructions for line 462 (point 24) in the guide to the income tax return (TP-1.G-V).



Refundable tax credit for seniors' activities

If you are 70 or older and you are resident in Québec at the end of the year, you may be entitled to a refundable tax credit for fees paid in the year to register for physical, artistic, cultural or recreational activities if you meet all of the following conditions:

- Your income on line 275 of your income tax return does not exceed the limit for the year:⁸
 - \$41,505 for 2018;
 - \$42,215 for 2019.
- The activities were either:
 - part of a program of at least eight consecutive weeks or five consecutive days, or
 - offered by a club, an association or a similar organization of which you were a member for at least eight consecutive weeks.
- You have a receipt attesting to the registration or membership fees that give entitlement to the tax credit (keep the receipt in case we ask for it).

This tax credit is equal to 20% of the registration or membership fees that qualify for the credit, up to a maximum of \$40.

For more information, refer to the instructions for line 462 (point 28) in the guide to the income tax return (TP-1.G-V).

Grant for seniors to offset a municipal tax increase

If you are 65 or older and you are resident in Québec at the end of the year, you may be entitled to a grant to partially offset an increase in municipal taxes payable on your residence if you meet the following conditions:

- At the end of the year, you have owned your residence for at least 15 consecutive years (including any time your spouse owned the residence before transferring ownership to you).
- Your residence is an entirely residential assessment unit consisting of only one dwelling and it serves as your principal residence.
- Your family income for the year does not exceed the limit for the year.⁹

For more information, refer to the instructions for line 462 (point 29) in the guide to the income tax return (TP-1.G-V).

8. The limit is indexed annually.

9. The limit for the year is given on form TP-1029.TM-V, *Grant for Seniors to Offset a Municipal Tax Increase*, which you must complete to apply for the grant. The limit is indexed annually. The limit for 2018 is \$51,700.



Senior assistance tax credit

You may be entitled to this tax credit if you are an eligible individual age 70 or older at the end of the year.

To be considered an eligible individual, you must meet both the following requirements on December 31:

- You are resident in Québec.
- You or your spouse on December 31 is:
 - a Canadian citizen,
 - permanent resident **or** a protected person within the meaning of the *Immigration and Refugee Protection Act*, or
 - a temporary resident **or** the holder of a temporary resident permit, within the meaning of the *Immigration and Refugee Protection Act*, who had been living in Canada for 18 months.

We will calculate the amount of the credit you are entitled to even if you do not claim it in your income tax return. The maximum for the year is:

- \$400 if you had a spouse on December 31 and **both of you** are eligible;
- \$200 if you had a spouse on December but **only one** of you is eligible; or
- \$200 if you did not have a spouse on December 31.

For more information, refer to form TP-1029.SA-V, *Senior Assistance Tax Credit*. If your spouse on December 31 is also an eligible individual, you can complete form TP-1029.SA-V to split the credit with him or her.

Age amount, amount for a person living alone and amount for retirement income

The tax credit is equal to 15% of the total of the following:

- the age amount;
- the amount for a person living alone; and
- the amount for retirement income.

The **total of these three** credits can be reduced on the basis of your family income. If you have a spouse, the total is based on your and your spouse's income. The two of you can split it.

To calculate the amount you are entitled to, complete parts A and B of Schedule B of the income tax return. If you and your spouse are splitting the amount, you must each complete Schedule B.

For more information, refer to the instructions for line 361 in the guide to the income tax return (TP-1.G-V).



Age amount

You can claim this amount if you or your spouse is 65 or older at the end of the year.

Year	Maximum amount	Maximum tax credit
2018	<ul style="list-style-type: none">• \$3,158 if you did not have a spouse or, if you did, only one of you was 65 or older• \$6,316 (2 × \$3,158) if you had a spouse and both of you were 65 or older	\$473.70 or \$947.40 (15% of the maximum amount)
2019	<ul style="list-style-type: none">• \$3,212 if you did not have a spouse or, if you did, only one of you was 65 or older• \$6,424 (2 × \$3,212) if you had a spouse and both of you were 65 or older	\$481.80 or \$963.60 (15% of the maximum amount)
2020 and subsequent years	Indexation of the amount for the previous year	15% of the maximum amount

Amount for a person living alone

You can claim the amount for a person living alone if, throughout the year, you maintained and ordinarily resided in a dwelling in which you lived:

- **alone**; or
- **only with** one or more persons under 18, or with one or more of your children, grandchildren or great-grandchildren aged 18 or over who were full-time students pursuing vocational training at the secondary level or post-secondary studies for which they received an RL-8 slip showing an amount in box A.

Amount for retirement income

You can claim the amount for retirement income if you or your spouse receives retirement income such as:

- life annuity payments under a pension plan; or
- annuities and payments under a registered retirement savings plan, registered retirement income fund or deferred profit-sharing plan.

Note that the Old Age Security pension and pensions paid under the Québec Pension Plan or the Canada Pension Plan do not give entitlement to the amount for retirement income.

Retirement income transferred to your spouse

If you are 65 or older at the end of the year and you have a spouse, you may jointly decide to include up to 50% of your eligible retirement income in the calculation of your spouse's income, regardless of your spouse's age.

To make the transfer, you must complete Schedule Q and enclose it with your income tax return.

For more information, refer to the instructions for lines 122 and 123 in the guide to the income tax return (TP-1.G-V).



Tax credit for experienced workers

You can claim a non-refundable tax credit if:

- you are resident in Québec on December 31;
- you work;
- your eligible work income exceeds \$5,000; and
- you are **61 or older** at the end of the year.

Generally speaking, eligible work income includes employment income and net business income.

For more information, refer to the instructions for line 391 in the guide to the income tax return (TP-1.G-V).

Solidarity tax credit

You can claim the solidarity tax credit if you meet the requirements on December 31 of a **given year** and you file an income tax return **for that year**. We will calculate the tax credit to which you are entitled and pay it over a period of twelve months starting on July 1 of **the following year**.

Refer to the examples in the following table.

Date on which the requirements must be met	Income tax return to file ¹	Payment period
December 31, 2017	2017 income tax return	July 2018 to June 2019
December 31, 2018	2018 income tax return	July 2019 to June 2020
December 31, 2019	2019 income tax return	July 2020 to June 2021

1. Make sure you complete schedule D of the income tax return to receive the full solidarity tax credit.

Requirements to meet on December 31

In general, you can claim the solidarity tax credit if, on December 31 of a given year, you meet the following requirements:

- You are resident in Québec.
- You or your spouse is:
 - a Canadian citizen;
 - a permanent resident or a protected person within the meaning of the *Immigration and Refugee Protection Act*; or
 - a temporary resident or the holder of a temporary resident permit within the meaning of the *Immigration and Refugee Protection Act* who has been resident in Canada for 18 months.

If, on December 31, you have a spouse and your spouse also meets these requirements, only one of you can claim the solidarity tax credit for your couple. However, if your spouse does not live with you, both of you must file an application.



In general, you must be registered for direct deposit to receive the credit. With direct deposit, the payment to which you are entitled will be deposited directly into your bank account.

For more information, see “Information about you and your spouse” in the guide to the income tax return (TP-1.G-V).

Tax credits for medical expenses

You can claim the following tax credits with respect to medical expenses you paid for yourself, your spouse or a dependant:

- the non-refundable tax credit for expenses for medical services not available in your area (line 378 of the return);
- the non-refundable tax credit for medical expenses (line 381 of the return); and
- the refundable tax credit for medical expenses (line 462 of the return).

Non-refundable tax credit for expenses for medical services not available in your area

You can claim this tax credit for travel, accommodation and moving expenses that you paid in the year to obtain medical services not available in your area.

Non-refundable tax credit for medical expenses

The following are the most common eligible medical expenses for this tax credit:

- amounts paid to purchase drugs that can only be acquired with a physician’s prescription;
- payments made for medical, dental or nursing services (other than services for cosmetic purposes);
- contributions to a group insurance plan to cover medical expenses or hospital care expenses;
- premiums paid under the Québec prescription drug insurance plan;
- amounts paid to purchase a hearing aid;
- amounts paid to purchase eyeglasses (the limit on frames is \$200 per person per 12-month period);
- transportation by ambulance fees; and
- amounts paid to purchase certain prescribed devices.

Refundable tax credit for medical expenses

To be entitled to this tax credit for a given year, you must:

- be resident in Québec at the end of the year;
- have been resident in Canada throughout the year; and
- have earned at least the minimal work income¹⁰ during the year.

For more information about these tax credits, refer to the instructions for lines 378, 381 and 462 (point 1) in the guide to the income tax return (TP-1.G-V). For a full list of eligible medical expenses, see the document *Medical Expenses* (IN-130-V).

10. The minimal work income is indexed annually. It is \$ \$3,030 for 2018 and \$3,080 for 2019.



Amount for a severe and prolonged impairment in mental or physical functions

If you have a severe and prolonged impairment in mental or physical functions, you may be entitled to a non-refundable tax credit.

Year	Amount	Non-refundable tax credit
2018	\$3,334	\$500.10 (15% of the amount)
2019	\$3,391	\$508.65 (15% of the amount)
2020 and subsequent years	Indexation of the amount for the previous year	15% of the amount

An impairment is considered to be severe and prolonged if it:

- has lasted (or is expected to last) for at least 12 consecutive months;
- markedly restricts your ability to perform a basic activity of daily living (seeing, speaking, hearing, walking, eliminating, feeding or dressing yourself) or to function in everyday life because you do not have the necessary mental functions.

Your ability to perform a basic activity of daily living is markedly restricted if:

- even with therapy, the appropriate devices, or medication, you are unable (or almost always unable) to perform any one of the activities mentioned above, or you were restricted in more than one basic activity and the cumulative effect of the restrictions is equivalent to having a single marked restriction in one of those activities;
- due to chronic illness, you have to undergo therapy prescribed by a physician at least twice a week. The therapy must be essential to the maintenance of one of your vital functions and require an average of at least 14 hours per week, including time for travel, medical appointments, and post-treatment recovery.

If you are claiming the amount for a severe and prolonged impairment in mental or physical functions for the first time, enclose with your income tax return form TP-752.0.14-V, *Certificate Respecting an Impairment*. In general, you can enclose a copy of **federal** form T2201, *Disability Tax Credit Certificate* instead of form TP-752.0.14-V.

For more information, refer to the document *Tax Benefits and Persons with Disabilities* (IN-132-V) and the instructions for line 376 in the guide to the income tax return (TP-1.G-V).



Shelter allowance program

The shelter allowance program provides financial assistance to help low-income households cover part of their housing costs. The program is available to:

- individuals who are 50 or older;
- couples where one spouse is 50 or older; and
- low-income families with at least one dependent child.

People who live in a low rental housing unit (HLM) or a government-funded health and social services institution do not generally qualify for the program.

To receive the shelter allowance, you and your spouse, where applicable, must file a Québec income tax return. You or your spouse must also contact us to register for the program.

For more information, refer to the document *Shelter Allowance Program* (IN-165-V), which we publish jointly with the Société d'habitation du Québec.



TAX BENEFITS FOR CAREGIVERS

This part provides information about the tax benefits intended to support caregivers. These benefits are refundable tax credits that can be claimed by:

- caregivers who take care of a relative who is a senior or a person who is at least 18 years of age and who has a severe and prolonged impairment in mental or physical functions; and
- volunteers who offer respite services to caregivers.

Refundable tax credit for caregivers

You can claim this tax credit if you:

- took care of your spouse and he or she is a senior who was unable to live alone;
- housed an eligible relative;
- cohabited with an eligible relative who was unable to live alone;
- supported an eligible relative whom you regularly and continuously assisted in carrying out a basic activity of daily living.

To claim it for a given year, you must be resident in Québec at the end of the year.

Caregiver of a spouse

In general, you can claim a refundable tax credit of \$1,015¹¹ if:

- your spouse was 70 or older at the end of the year and had a severe and prolonged impairment in mental or physical functions that rendered him or her **unable to live alone** as certified by a physician or specialized nurse practitioner;
- your spouse lived with you for a period of at least 365 consecutive days, including at least 183 days in the year in a dwelling that is not located in a private seniors' residence or public network facility;
- you or your spouse owned, rented or sublet the dwelling.

You cannot claim the tax credit as a caregiver of a spouse if, for example, another person is claiming, with respect to you or your spouse, the tax credit for caregivers housing an eligible relative or cohabiting with an eligible relative.

To claim this tax credit, complete Schedule H of your income tax return. For more information, refer to the instructions for line 462 (point 2) in the guide to the income tax return (TP-1.G-V).

11. This is the amount for 2018. It is indexed annually. The amount for 2019 will be \$1,032.



Caregiver housing an eligible relative

In general, you can claim a refundable tax credit of up to \$1,185¹² for each eligible relative you housed:

- during a period of at least 365 consecutive days, including at least 183 days in the year;
- in a dwelling that you or your spouse owned, rented or sublet.

The eligible relative that you are housing must be a person, other than your spouse, that:

- is 70 or older at the end of the year; or
- is at least 18 years of age and has a severe and prolonged impairment in mental or physical functions.

The eligible relative can be:

- your or your spouse's father, mother, grandfather, grandmother or any other of your or your spouse's direct ascendants;
- your or your spouse's child, grandchild, nephew, niece, brother, sister, uncle, aunt, great-uncle or great-aunt.

If the eligible relative you were housing lived in your home and in the home of another person of whom he or she is also a relative, you can claim the tax credit if **all** of the following conditions are met:

- The eligible relative had a severe and prolonged impairment in mental or physical functions.
- The eligible relative lived with you for a period of at least 90 consecutive days in the year.
- The eligible relative lived with you and the other person for a period of at least 365 consecutive days, and at least 183 of those days (including the period of at least 90 days spent in your home) were in the year for which you are claiming the credit.
- The other home in which the eligible relative lived was owned, rented or sublet by the other person or the other person's spouse.

If another person can also claim the tax credit for housing the same relative, you and that person may have to split the amount of the credit.

To claim this tax credit, complete Schedule H of your income tax return. For more information, refer to the instructions for line 462 (point 2) in the guide to the income tax return (TP-1.G-V).

12. This is the amount for 2018. It is indexed annually. The amount for 2019 will be \$1,205.



Caregiver cohabiting with an eligible relative

In general, you can claim a refundable tax credit of up to \$1,185¹³ for each eligible relative with whom you cohabited:

- for a period of at least 365 consecutive days, including at least 183 days in the year;
- in a dwelling owned, rented or sublet by the relative or the relative's spouse.

An **eligible relative with whom you were cohabiting** is a person, other than your spouse, who is at least 18 years of age:

- with whom you cohabited for a period of at least 365 consecutive days (including at least 183 days in the year for which you are claiming the credit);
- who has a severe and prolonged impairment in mental or physical functions that rendered him or her unable to live alone, as certified by a physician or specialized nurse practitioner.

The eligible relative can be:

- your or your spouse's father, mother, grandfather, grandmother or any other of your or your spouse's direct ascendants;
- your or your spouse's child, grandchild, nephew, niece, brother, sister, uncle, aunt, great-uncle or great-aunt.

Only the person who is the eligible relative's primary caregiver may claim the tax credit.

To claim this tax credit, complete Schedule H of your income tax return. For more information, refer to the instructions for line 462 (point 2) in the guide to the income tax return (TP-1.G-V).

Caregiver supporting an eligible relative

In general, you can claim a refundable tax credit of up to \$533¹⁴ for each eligible relative you supported and regularly and continuously assisted in carrying out a basic activity of daily life for free. The relative you supported must:

- be 18 or older;
- have been supported by you for at least 365 consecutive days, 183 of which were in the year concerned;
- have had his or her principal place of residence in Quebec;
- not have lived in a dwelling situated in a private seniors' residence or in a public network facility; and
- have had a severe and prolonged impairment in mental or physical functions because of which he or she **needed assistance in carrying out a basic activity of daily living**, as certified by a physician or specialized nurse practitioner.

13. This is the amount for 2018. It is indexed annually. The amount for 2019 will be \$1,205.

14. This is the amount for 2018. It is indexed annually. The amount for 2019 will be \$542.



The relative can be:

- your or your spouse's father, mother, grandfather or grandmother, or any other of your or your spouse's direct ascendants;
- your or your spouse's child, grandchild, nephew, niece, brother, sister, uncle, aunt, great-uncle or great-aunt.

If another person also supported the same eligible relative and you are both entitled to the tax credit for caregivers supporting an eligible relative, you and that person may have to split the amount of the credit.

You cannot claim the tax credit for caregivers supporting an eligible relative if you or someone else is claiming one of the following tax credits in 2018 in respect of the same eligible relative:

- the tax credit for caregivers of a spouse;
- the tax credit for caregivers housing an eligible relative; or
- the tax credit for caregivers cohabiting with an eligible relative.

To claim the credit, complete Schedule H of your income tax return. For more information, refer to the instructions for line 462 (point 2) in the guide to the income tax return (TP-1.G-V).

Refundable tax credit for volunteer respite services

You can claim a refundable tax credit on line 462 of your income tax return if:

- you were resident in Québec at the end of the year;
- you provided, as a volunteer, respite services to a caregiver of a person with a significant long-term disability; and
- the caregiver gave you an RL-23 slip recognizing the services you rendered.

Caregivers have an amount of \$1,500 per care recipient to allocate among volunteers who provided respite services. The maximum that each volunteer designated by the caregiver can claim varies according to how many hours of service they provided (see the table below). To claim the credit, the volunteer must have provided respite services for the same care recipient for at least 200 hours.

Hours of volunteer respite services	Maximum
200 to 299	\$250
300 to 399	\$500
400 or more	\$750

A volunteer cannot be:

- the spouse of the care recipient; or
- the father, mother, child, brother or sister of the care recipient or their spouses.

For more information, refer to the instructions for line 462 (point 20) in the guide to the income tax return (TP-1.G-V).



Refundable tax credit for respite of caregivers

As a caregiver, you can claim a refundable tax credit for the expenses you paid in the year to obtain specialized respite services respecting the care and supervision of a person who, at the time the expenses were incurred, ordinarily lived with you and had a significant disability.

To claim the tax credit, you must be resident in Québec at the end of the year.

The tax credit is equal to 30% of the expenses you incurred in the year, up to \$5,200, for a maximum credit of \$1,560.

The tax credit that can be claimed is reduced by 3% of the portion of your annual family income that is over \$57,400.¹⁵

For more information, refer to the instructions for line 462 (point 21) in the guide to the income tax return (TP-1.G-V).

15. This is the amount for 2018. It is indexed annually. The amount for 2018 will be \$58,380.



