

Tax Credit for Eco-Friendly Home Renovation (EcoRenov) 2014

Complete this form if you are claiming the tax credit for eco-friendly home renovation on line 462 of your 2014 income tax return.

You could be entitled to this refundable tax credit if you or your spouse paid eligible expenses for eco-friendly renovation work done on your principal residence or cottage under a contract entered into with a qualified contractor after October 7, 2013, and before November 1, 2014.

In order to qualify for the tax credit, the total eligible expenses paid for eco-friendly renovation work done on an eligible dwelling must exceed \$2,500. The maximum tax credit is \$10,000 per eligible dwelling.

When completing this form, consider only expenses paid in 2014 or in the first 120 days of 2015 (from January 1 to April 30).

Before completing this form in respect of a dwelling and claiming the tax credit in your income tax return, you must obtain a duly completed and signed *Certificate of Compliance With Energy and Environmental Standards* (form TP-1029.ER.A-V) from the contractor that did the work. The certificate confirms that the materials and appliances involved in the work comply with recognized energy and environmental standards.

If you co-own the dwelling on which the work was done, you can split the tax credit with the other co-owners, in which case each of you must file a separate copy of this form.

Similarly, if you paid eligible expenses in respect of more than one eligible dwelling, you must file a separate form for each dwelling.

Enclose this form with your 2014 income tax return. Do not enclose any supporting documents (estimates, invoices, etc.) or form TP-1029.ER.A-V, but keep them in your files in case we ask for them.

If, when you file your 2014 income tax return, you have not yet received form TP-1029.ER.A-V from the contractor, you cannot claim the tax credit with respect to the eligible expenses. That said, once you do receive the form, you can request an adjustment to your 2014 income tax return to claim the credit.

Before completing this form, see the conditions for claiming the credit on page 5.

1 Information about the person claiming the credit

Last name	First Name
1 <input type="text"/>	2 <input type="text"/>
Social insurance number	
3 <input type="text"/>	

2 Information about the renovated dwelling

2.1 Address

Apartment number	Street number	Street name, P.O. box	
11 <input type="text"/>	<input type="text"/>	<input type="text"/>	
City, town or municipality		Province	Postal code
12 <input type="text"/>		Q C	13 <input type="text"/>

2.2 Year in which construction of the dwelling was completed

14

2.3 Type of dwelling (check the corresponding box)

Single-family detached house, semi-detached house or row house	15 <input type="checkbox"/>
Permanently installed prefabricated house or mobile home	16 <input type="checkbox"/>
Apartment in a building held in divided co-ownership (condominium)	17 <input type="checkbox"/>
Unit in a multiple-unit residential complex	18 <input type="checkbox"/>
Cottage suitable for year-round occupancy that you normally occupy	19 <input type="checkbox"/>

2.4 Co-owner(s) (if applicable)

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If you need more space, attach a separate sheet.

1	21	Last name	22	First Name
	23	Social insurance number		
2	21	Last name	22	First Name
	23	Social insurance number		

3 Information about the work done

3.1 Information about the contractor(s) that did the work

Enter the requested information about each contractor that did eco-friendly renovation work on your home.

On line 35, enter the total of the following amounts:

- the amount from line 3 of the copy of form TP-1029.ER.A-V you received for the eligible dwelling in question
- the cost of the permits required to do the work
- the cost of any necessary cleanup work done as part of the recognized eco-friendly renovation work but not included on line 3 of the copy of form TP-1029.ER.A-V you received for the eligible dwelling in question

Important

Make sure that the amount on line 3 of form TP-1029.ER.A-V does not include the cost of any goods acquired from a supplier other than the contractor.

If the work in question was done on a condominium building or multiple-unit residential complex, see the information on page 5.

On line 36, enter the total amount paid in 2014 or in the first 120 days of 2015 (from January 1 to April 30) with respect to the amount on line 35.

On line 37, enter the code(s) the contractor entered in section 3.1 of form TP-1029.ER.A-V.

If you need more space, attach a separate sheet with the requested information.

1	30	Name	32	QST registration number	33	Licence number ¹
	31	Québec enterprise number (NEQ)		T Q		
	34	Date of the renovation contract	35	Eligible amount (including taxes)	36	Total amount paid in 2014 or in the first 120 days of 2015
		Y M D				
	37	Code				

2	30	Name	32	QST registration number	33	Licence number
	31	Québec enterprise number (NEQ)		T Q		
	34	Date of the renovation contract	35	Eligible amount (including taxes)	36	Total amount paid in 2014 or in the first 120 days of 2015
		Y M D				
	37	Code				

3	30	Name	32	QST registration number	33	Licence number
	31	Québec enterprise number (NEQ)		T Q		
	34	Date of the renovation contract	35	Eligible amount (including taxes)	36	Total amount paid in 2014 or in the first 120 days of 2015
		Y M D				
	37	Code				

1. Enter the number of the licence issued by the Régie du bâtiment du Québec, the Corporation des maîtres électriciens du Québec or the Corporation des maîtres mécaniciens en tuyauterie du Québec, if applicable.

3.1 Information about the contractor(s) that did the work (continued)

4	30	Name		
	31	Québec enterprise number (NEQ)	32	QST registration number
	33	Licence number		
	34	Date of the renovation contract	35	Eligible amount (including taxes)
	36	Total amount paid in 2014 or in the first 120 days of 2015		
37	Code			

5	30	Name		
	31	Québec enterprise number (NEQ)	32	QST registration number
	33	Licence number		
	34	Date of the renovation contract	35	Eligible amount (including taxes)
	36	Total amount paid in 2014 or in the first 120 days of 2015		
37	Code			

3.2 Information about other suppliers

Complete this section if any materials and appliances involved in the renovation work were acquired from a supplier other than the contractor(s) mentioned in section 3.1. The cost of such goods must not be included on line 35. Enter the requested information about each supplier.

On line 43, enter the cost of the goods purchased from the supplier, rather than from the contractor. The goods must have been purchased for the recognized eco-friendly renovation work described in section 3.2 of the copy of form TP-1029.ER.A-V provided by the contractor.

If the work in question was done to a condominium building or to a multiple-unit residential complex, see the information on page 5.

On line 44, enter the total amount paid in 2014 or in the first 120 days of 2015 (from January 1 to April 30) with respect to the amount on line 43.

On line 45, enter the code(s) corresponding to the work for which the goods were purchased.

If you need more space, attach a separate sheet with the requested information.

Codes**Work relating to the envelope of the dwelling**

- A1** Insulation of the roof, exterior walls, foundations and exposed floors
- A2** Sealing
- A3** Installation of doors or windows

Work relating to the mechanical systems of the dwelling

- B1** Heating system
- B2** Cooling system
- B3** Hot water system
- B4** Ventilation system

- C** Water conservation and quality
- D** Soil quality
- E** Other

1	41	Name		
	42	QST registration number	43	Eligible amount (including taxes)
	44	Total amount paid in 2014 or in the first 120 days of 2015		
	45	Code		

2	41	Name		
	42	QST registration number	43	Eligible amount (including taxes)
	44	Total amount paid in 2014 or in the first 120 days of 2015		
	45	Code		

3.2 Information about other suppliers (continued)

3	41	Name	
	42	QST registration number	Eligible amount (including taxes)
	43		Total amount paid in 2014 or in the first 120 days of 2015
	44		
	45	Code	

4	41	Name														
	42	QST registration number					Eligible amount (including taxes)					Total amount paid in 2014 or in the first 120 days of 2015				
		T Q					43					44				
	45	Code														

5	41	Name									
	42	QST registration number					Eligible amount (including taxes)			Total amount paid in 2014 or in the first 120 days of 2015	
		T Q					43			44	
	45	Code									

4 Tax credit for eco-friendly home renovation

Total of lines 36 and 44

Government or non-government assistance, refunds, reimbursements or other forms of assistance you received or are entitled to receive for carrying out the recognized eco-friendly renovation work. Do not include amounts received under the Rénoclimat program.

Important: Do not include any amount of assistance you included on line 102 of the copy of form TP-1029.ER-V you filed for 2013.

Subtract line 102 from line 101.

Eligible expense for 2014 =

A 3D coordinate system is shown with three axes. The vertical axis is labeled 101. The horizontal axis pointing to the left is labeled 102. The horizontal axis pointing to the right is labeled 103. A dashed rectangular box encloses the origin and the 101 and 102 axes.

Eligible expenses in respect of the eligible dwelling for 2013 (amount from line 103 of the copy of form TP-1029.ER-V filed in respect of the eligible dwelling for 2013 or the amount that would have been entered on line 103 if the form had been filed)

Subtract line 105 from line 104.

If the result is negative, enter 0.

Subtract line 106 from line 103. If the result is negative, enter 0.

Multiply line 107 by 20%.

Maximum per eligible dwelling

Amount claimed in respect of the eligible dwelling on line 462 of your 2013 income tax return

Amount claimed by the other co-owners of the eligible dwelling on line 462 of their 2013 income tax returns

Add lines 110 and 111.

Subtract line 112 from line 109.Amount from line 108 or line 113, whichever is **less**

Amount claimed by the other co-owners of the eligible dwelling on line 462 of their 2014 income tax returns

Subtract line 115 from line 114. Enter the result on line 462 of your income tax return.

Tax credit for eco-friendly home renovation

104	2	5	0	0	0	0
105						
<div> <div>106</div> <div>107</div> <div>x</div> <div>20%</div> <div>108</div> </div>						
109	1	0	0	0	0	0
110						
111						
<div> <div>112</div> <div>113</div> <div>114</div> <div>115</div> <div>116</div> </div>						

2014 income tax returns

for eco-friendly home renovation



Person claiming the credit

In order to claim the tax credit for eco-friendly home renovation, all the following conditions must be met:

- You must have been resident in Québec on December 31, 2014, or, if you ceased to reside in Canada in 2014, you must have been resident in Québec on the day on which you ceased to reside in Canada.
- You must have been the owner (or a co-owner) of the eligible dwelling when the expenses were incurred.
- The eligible dwelling must have been your principal residence when the expenses were incurred. If the dwelling is a cottage, it must be suitable for year-round occupancy and must be normally occupied by you.

Note

If you are filing this form on behalf of a person who died in 2014, the deceased must have been resident in Québec on the date of his or her death.

Eligible dwelling

In order for the dwelling to be eligible, all the following conditions must be met:

- The dwelling must be located in Québec.
- Construction must have been completed by January 1, 2013.
- The dwelling must not be the object of an expropriation notice, a notice of intention to expropriate, a reserve for public purposes, a prior notice of the exercise of a hypothecary right registered in the registry office or any other procedure calling your right of ownership of the dwelling into question.
- The dwelling must be
 - a single-family detached house, semi-detached house or row house;
 - a permanently installed prefabricated house or mobile home, in other words, one that is
 - o set on permanent foundations,
 - o permanently connected to an electrical distribution system, and
 - o served by a waterworks and sewer system, by an artesian well and a septic tank, or by a combination thereof;
 - an apartment in a building held in divided co-ownership (condominium);
 - a unit in a multiple-unit residential complex; or
 - a cottage suitable for year-round occupancy that you normally occupy.

Renovation contract

The renovation work must have been done under a contract entered into after **October 7, 2013, and before November 1, 2014**, between a contractor and

- you;
- your spouse on the date the contract was entered into; or
- any other person who was a co-owner (or the spouse of a co-owner) of the dwelling on the date the contract was entered into.

Note

If the eligible dwelling is located in a condominium building, the contract can be entered into by the building's syndicate of co-owners.

Contractor

The contractor who did the work

- must **not** have been the owner or co-owner of the renovated dwelling, nor the spouse of the owner or any of the co-owners of the dwelling, on the date the contract was entered into;
- must have had an establishment in Québec on the date the contract was entered into; and
- must have held, when the work was done and **if the work so required**, an appropriate licence issued by, as applicable, the Régie du bâtiment du Québec, the Corporation des maîtres électriciens du Québec or the Corporation des maîtres mécaniciens en tuyauterie du Québec, and must have also obtained licence security, if applicable.

Renovation work

The renovation work must have been

- related to the dwelling's insulation or sealing, to its heating, cooling, hot water or ventilation systems, or to water conservation or water or soil quality;
- done on existing parts of the eligible dwelling; and
- done in compliance with applicable municipal, provincial and federal policies, regulations and legislation.

See the list of recognized eco-friendly renovation work on pages 6 through 8.

Eligible expenses

To qualify for the tax credit, the expenses must

- have been paid in 2014 or in the first 120 days of 2015 (from January 1 to April 30);
- have been paid by
 - you (or your legal representative),
 - your spouse on the date the expenses were paid, or
 - any other person who was a co-owner of the dwelling on the date the expenses were incurred.

Eligible expenses include

- the cost of any permits required to do the work, including any studies needed to obtain such permits;
- the cost (including taxes) of any materials and appliances that
 - were used in carrying out the work,
 - were supplied by the contractor or were acquired from one or more suppliers registered for the QST, and
 - meet, where required, the energy and environmental standards mentioned in the list of recognized eco-friendly renovation work on pages 6 through 8;
- the cost (including taxes) of the services rendered by the contractor in carrying out the work; and
- the cost of any necessary cleanup.

The following are examples of expenses that are **not** eligible:

- expenses related to a part of the dwelling that is used to earn business or rental income;
- expenses used to calculate another tax credit under Québec legislation.

Building held in divided co-ownership (condominium)

If the eligible dwelling is located in a condominium building, the eligible expenses include any expense paid by the syndicate of co-owners, up to the amount of your unit's share of that expense, provided

- the expense would have been an eligible expense of the syndicate of co-owners, were the syndicate an individual and the building an eligible dwelling owned by that individual; and
- the syndicate of co-owners notified you in writing of your unit's share of the expense.

If you are claiming such expenses, you must calculate the amounts to enter on lines 35, 43 and 102 based on your unit's share.

Multiple-unit residential complex

If the eligible dwelling is located in a multiple-unit residential complex, the expenses that relate to common areas must be divided among the co-owners according to their respective share of the common expenses.

If you are claiming such expenses, you must calculate the amounts to enter on lines 35, 43 and 102 based on your share of the common expenses.



Recognized eco-friendly renovation work

A. Work relating to the envelope of the dwelling

A1 Insulation of the roof, exterior walls, foundations and exposed floors

- The insulation materials used for insulation must not contain urea formaldehyde or they must have low levels of volatile organic compounds (VOC) certified GREENGUARD or EcoLogo environmental choice. In addition, the insulating value must satisfy the following standards:
 - insulation of the attic: the insulating value achieved must be at least R-41 (RSI 7.22);
 - insulation of the flat roof or cathedral ceiling: the insulating value achieved must be at least R-28 (RSI 4.93);
 - insulation of the exterior walls: the increase in the insulating value must be at least R-3.8 (RSI 0.67);
 - insulation of the basement (including the header area): for the walls, the insulating value achieved must be at least R-17 (RSI 3.0), while for the header area, the insulating value achieved must be at least R-20 (RSI 3.52);
 - insulation of the crawl space (including the header area): for the exterior walls (including header area), the insulating value achieved must be at least R-17 (RSI 3.0), while for the floor area above the crawl space, the insulating value achieved must be at least R-24 (RSI 4.23);
 - insulation of exposed floors: the insulating value achieved must be at least R-29.5 (RSI 5.20)

A2 Sealing

- Water-proof sealing of the foundations.
- Air sealing of the envelope of the dwelling or of a portion of it (walls, doors, windows, skylights, etc.)

A3 Installation of doors or windows

- Replacement or addition of doors, windows and skylights with ENERGY STAR qualified models for the climate zone where the dwelling is located.

B. Work relating to the mechanical systems of the dwelling

B1 Heating system

- Replacement of a propane or natural gas heating system appliance with one of the following appliances using the same fuel:
 - an ENERGY STAR qualified furnace with an annual fuel utilization efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor;
 - a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home;
 - an ENERGY STAR qualified boiler with an AFUE of at least 95%.
- Replacement of an indoor wood-burning system or appliance with one of the following:
 - an indoor wood-burning system or appliance that complies with the CSA-B415.1-10 standard or the 40 CFR Part 60 Subpart AAA standard of the Environmental Protection Agency (EPA) of the United States on wood burning appliances. However, appliances not tested by the EPA are not eligible unless they have been certified under the CSA-B415.1-10 standard;
 - an indoor pellet-burning appliance (including stoves, furnaces and boilers that burn wood, corn, grain or cherry pits);
 - an indoor masonry heater.
- Replacement of a solid fuel-fired outdoor boiler with an outdoor wood-burning heating system that complies with the CAN/CSA-B415.1 standard or the Outdoor Wood-fired Hydronic Heater program of the Environmental Protection Agency (EPA) (OWHH Method 28, phase 1 or 2), provided the capacity of the new system is equal to or smaller than the capacity of the one it replaces.
- Installation of an ENERGY STAR qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements:
 - a Seasonal Energy Efficiency Ratio (SEER) of 14.5;
 - an Energy Efficiency Ratio (EER) of 12.0;
 - a Heating Seasonal Performance Factor (HSPF) of 7.1 for region V;
 - a heating capacity of 12 000 Btu/h.



B1 Heating system (continued)

- Installation of a geothermal system certified by the Canadian GeoExchange Coalition (CGC). A CGC-certified company must install the heat pump in accordance with the CAN/CSA-C448 standard. The CGC must also certify the system after installation.
- Replacement of the heat pump of an existing geothermal system. A company certified by the Canadian GeoExchange Coalition (CGC) must install the heat pump in accordance with the CAN/CSA-C448 standard.
- Replacement of a heating oil system with a system using propane or natural gas or replacement of a propane heating system with a system using natural gas, provided the new system uses one of the following heating appliances:
 - an ENERGY STAR qualified furnace with an annual fuel utilization efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor;
 - a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home;
 - an ENERGY STAR qualified boiler with an AFUE of at least 95%.
- Replacement of a heating oil, propane or natural gas system with a system using electricity.
- Replacement of a heating oil, propane, natural gas or electricity system with a qualified integrated mechanical system (IMS) that is CSA-P.10-07 certified and achieves the premium performance rating.⁽¹⁾
- Installation of solar thermal panels that comply with the CAN/CSA-F378 standard.
- Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA C61215 08 and CAN/CSA F378 standards.

B2 Cooling system

- Replacement of a window air-conditioning unit or central air-conditioning system with an ENERGY STAR qualified central split or ductless mini-split air-conditioning system including an outdoor unit and at least one indoor head per floor (excluding the basement), provided the appliance has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements:
 - a Seasonal Energy Efficiency Ratio (SEER) of 14.5;
 - an Energy Efficiency Ratio (EER) of 12.0.
- Replacement of a central air-conditioning system with an ENERGY STAR qualified central split or ductless mini split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements:
 - a Seasonal Energy Efficiency Ratio (SEER) of 14.5;
 - an Energy Efficiency Ratio (EER) of 12.0;
 - a Heating Seasonal Performance Factor (HSPF) of 7.1 for region V;
 - a heating capacity of 12 000 Btu/h.

B3 Hot water system

- Replacement of a propane or natural gas water heater with one of the following appliances using the same fuel:
 - an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.82;
 - an ENERGY STAR qualified instantaneous condensing water heater that has an EF of at least 0.90;
 - a condensing storage-type water heater that has a thermal efficiency of at least 95%.
- Replacement of an oil-fired water heater with a water heater using propane or natural gas or replacement of a propane-fired water heater with a water heater using natural gas, provided the new water heater is one of the following:
 - an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.82;
 - an ENERGY STAR qualified instantaneous condensing water heater that has an EF of at least 0.90;
 - a condensing storage-type water heater that has a thermal efficiency of at least 95%.
- Replacement of a heating oil, propane or natural gas water heater with a water heater using electricity.
- Installation of a solar hot water system that provides a minimum energy contribution of seven gigajoules per year (GJ/yr) and is CAN CSA-F379 certified, provided such system appears on the CanmetENERGY Performance Directory of Solar Domestic Hot Water Systems.
- Installation of a drain-water heat recovery system.
- Installation of solar thermal panels that comply with the CAN/CSA-F378 standard.
- Installation of combined photovoltaic thermal solar panels that comply with the CAN/CSA C61215 08 and CAN/CSA F378 standards.



B4 Ventilation system

- Installation of an ENERGY STAR qualified heat recovery ventilator or energy-recovery ventilator certified by the Home Ventilating Institute (HVI) and listed in Section 3 of their product directory (Certified Home Ventilating Products Directory). In addition, where installation makes it possible to replace an older ventilator, the new appliance must be more efficient than the older one.

C. Water conservation and quality

- Installation of an underground rain water recovery tank.
- Construction, renovation, modification or rebuilding of a system for the discharge, collection and disposal of waste water, toilet effluents or grey water in accordance with the Regulation respecting waste water disposal systems for isolated dwellings.⁽²⁾
- Restoration of a buffer strip in accordance with the requirements of the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains.⁽³⁾

D. Soil quality

- Decontamination of fuel oil-contaminated soil in accordance with the requirements of the Soil Protection and Contaminated Sites Rehabilitation Policy.⁽⁴⁾

E. Other

- Construction of a green roof.⁽⁵⁾
 - Installation of photovoltaic solar panels that comply with the CAN/CSA-C61215-08 standard.
 - Installation of a domestic wind turbine that complies with the CAN/CSA-C61400-2-08 standard.
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(1) This system encompasses the domestic heating, ventilation and heat recovery functions.

(2) CQLR, chapter Q-2, r. 22.

(3) CQLR, chapter Q-2, r. 35. This policy is applied in accordance with municipal zoning and urban planning bylaws.

(4) This policy is published by Les Publications du Québec and is available on the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs website at www.mddefp.gouv.qc.ca/sol/terrains/politique-en/.

(5) For greater clarity, a green roof is a roof that is fully or partially covered with vegetation and that includes a waterproof membrane, a drainage membrane and a growth medium to protect the roof and host vegetation.

