

Home Buyers' Tax Credit

2024

Complete this form if you are claiming the home buyers' tax credit on line 396 of your income tax return.

You may be entitled to this tax credit if, in 2024, you meet **one** of the following two criteria:

- You or your spouse bought a qualifying home **for the first time** and you intend to make it your principal place of residence.
- You bought a qualifying home and intend to make it the principal place of residence of someone related to you who has a **disability**. The residence must either:
 - be more accessible for the disabled person or set up to help the person be more mobile or functional; or
 - provide an environment better suited to the person's personal needs and care.

The maximum tax credit is \$1,400 for a qualifying home. You can split the amount between everyone who is eligible to claim the credit for the same qualifying home. In this case, you must each complete a separate copy of this form.

You must enclose this form with your income tax return. Read the information on page 2 before completing the form.

1 Information about you (please print)

Last name

1

First name

2

Social insurance number (SIN)

3

2 Information about the home

Apartment

4

Street number

5

Street name, PO Box

6

City, town or municipality

7

Province

Q C

Postal code

8

Roll number ("numéro matricule") or cadastral designation ("désignation cadastrale") shown on the municipal tax bill

9

Home acquisition date

10

Y Y Y Y M M D D

3 Information about the other owners

Last name

11

First name

12

SIN

13

Last name

14

First name

15

SIN

16

4 Information about the disabled person

17

Did you buy the home to make it the principal place of residence of a **disabled person**?

Yes

No

If you answered **Yes**, enter the person's last name, first name and social insurance number below.

Last name

18

First name

19

SIN

20

5 Home buyers' tax credit

5.1 Income tax on taxable income

Amount on line 401 of your income tax return

25

Total of lines 359 to 367 of your income tax return

26

Multiply line 26 by 14%.

27

Total of lines 391 and 397 of your income tax return

28

Add lines 27 and 28.

29

Subtract line 29 from line 25. If the result is negative, enter 0.

30

14%

26

27

28

29

30



5.2 Qualifying amount

Maximum tax credit

Total amounts claimed by any other individuals for the qualifying home on line 396 of their income tax return

Subtract line 36 from line 35.

35	1,400	00
36		
37		

5.3 Amount claimed

Enter the amount on line 30 or 37, whichever is **less**.

Carry this amount to line 396 of your income tax return.

Home buyers' tax credit

38		
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Information

Spouse

A spouse is a person from whom you were not living separate and apart **at the time you acquired the home** and who, **at that time**, was:

- married to you;
- living in a civil union with you; or
- your **de facto spouse**.

You are considered to be living separate and apart only if your relationship has broken down **and** the separation has lasted 90 days or more.

NOTE

A **de facto spouse** is a person who:

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of at least one of your children; or
- has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for fewer than 90 days, the 12-month period is considered not to have been interrupted).

Qualifying home

To qualify, the home must meet the following conditions:

- It is located in Québec.
- It is an individual house that is detached, semi-detached or a row house, a manufactured home or mobile home, an apartment in an immovable under divided co-ownership (condominium) or an apartment in a multiple-unit residential complex.

NOTE

A home can also be a share of the capital stock of a cooperative housing corporation that entitles you to own a housing unit, the right to which is published in the land register.

Eligibility requirements

You can claim the tax credit if you meet **all** of the following conditions:

- You were resident in Québec on December 31 of the year concerned or, if you ceased to reside in Canada during that year, you were resident in Québec on the day on which you ceased to reside in Canada.
- You or your spouse acquired¹ the home in 2024.
- You intend to make the home your principal place of residence, or the principal place of residence of a disabled person, **not later than one year** after acquiring the home.

If you acquired the home to make it the principal place of residence of a **disabled person**, the home does not need to be your first home. In this case, see "Disabled person." Otherwise, see "First home."

NOTE

- If you are completing this form for a person who died in the year concerned, the person must have been resident in Québec on the date they died.
- If you were not resident in Canada throughout the year, you must have acquired the home while you were resident in Québec.

First home

If you or your spouse acquired the home to make it your principal place of residence, you must meet the following **two** conditions:

- You were **not** already the owner or co-owner of a home you occupied **during the period from January 1, 2020, to the home acquisition date**.
- Your spouse was **not** already the owner or co-owner of a home you occupied **during the period from January 1, 2020, to the home acquisition date**.

Disabled person

A disabled person is a person who meets **one** of the following conditions:

- For 2024, the person is eligible for the amount for a severe and prolonged impairment in mental or physical functions (line 376 of the income tax return), or would have been eligible for the amount if no individual had included, in the calculation of the amount for medical expenses on line 381 of their income tax return, an amount in respect of remuneration for an attendant or care in a nursing home in respect of the person.
- The supplement for handicapped children was paid in respect of the person for the month that includes the home acquisition date. (The supplement is included in the family allowance paid by Retraite Québec.)

A disabled person can be you or a person who, on the home acquisition date, was related to you by blood, marriage or adoption, such as:

- your spouse;
- your or your spouse's child, grandchild, brother or sister;
- the spouse of your or your spouse's brother or sister;
- your or your spouse's father or mother or any other of your or your spouse's direct ascendants.

NOTE

Your niece, nephew, uncle and aunt are **not** considered to be related to you.

1. We consider that you acquired the home if your right to it is published in the land register and the home is habitable.

