

**Application for Advance Payments
for Services Included in Condominium Fees**
Tax Credit for Home-Support Services for Seniors

If you have a spouse and you live together in the same dwelling, you must complete only one application for the couple. If your spouse does not live in the same dwelling as you, you must each complete a separate application.

Words that are underlined in this form are defined on page 4.

Year

2025

1 Information about you

Social insurance number		Date of birth	
1		2	1 9
		Y Y Y Y M M D D	
Last name		First name	
3		4	
Apartment		Street number	Street name, PO Box
13			
City, town or municipality		Province	Postal code
14			15

Are you a non-dependent senior or a dependent senior? 16 ☐ Non-dependent ☐ Dependent

Do you have a spouse? 17 ☐ Yes ☐ No

You must answer **Yes** to the question on line 17 if your spouse does not live with you for health reasons or died in 2025.

2 Information about your spouse

Last name		First name	
20		21	
Date of birth		Social insurance number	
22	1 9	23	
Y Y Y Y M M D D			

Is your spouse a non-dependent senior or a dependent senior? 24 ☐ Non-dependent ☐ Dependent

Does your spouse live with you? 25 ☐ Yes ☐ No

3 Information about the syndicate of co-owners

Name or business name of the <u>syndicate of co-owners</u>			
40			
Suite or apt.		Street number	Street name, PO Box
41			
City, town or municipality		Province	Postal code
42			43
Area code		Phone	
45			

Do not use this area.

99 ☐ Correspondance



160B ZZ 49544866

Prescribed form

4 Information about the eligible services included in condominium fees

- To complete lines 52 and 54, you will need **either** of the following documents:
- the *Information Return: Tax Credit for Home-Support Services for Seniors* (TPZ-1029.MD.5-V) **for 2024**, if you have received it; otherwise, use the 2023 return. The 2024 information return will be sent to you by your syndicate of co-owners (if applicable) between January 1 and February 28, 2025;
 - the work chart *Cost of Eligible Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors* (TPZ-1029.MD.5.C-V) for **2024**, completed by your syndicate of co-owners.

NOTE
Do not send us these documents, but keep them in case we ask for them.

Cost of eligible services included in total condominium fees
for all co-owners in **2024** (line 16 of form TPZ-1029.MD.5-V
or line 36 of Work Chart TPZ-1029.MD.5.C-V)52

Total condominium fees paid by all co-owners for **2024**
(line 17 of form TPZ-1029.MD.5-V or line 10
of Work Chart TPZ-1029.MD.5.C-V)54

Total condominium fees that you must pay for 202556

Date on which you became a co-owner in 2025, where applicable582025MMD

5 Certification

I certify that the information provided in this form is, to the best of my knowledge, accurate and complete.

Signature

Date

Area code

Phone

If you are not registered for direct deposit, see page 4.



Information

Application for Advance Payments for Services Included in Condominium Fees

Tax Credit for Home-Support Services for Seniors

Is this the right form for you?

This is the right form for you if you live in a **condominium** that you **own** and:

- you are applying for advance payments of the tax credit for home-support services for seniors for services included in your condominium fees (common expenses);
- you are currently receiving advance payments for services included in your condominium fees and would like to renew your application; or
- you would like to inform us of a change in your situation (see "What if your situation changes in the course of the year?" on page 4).

If you are a **tenant** and your application for advance payments is based on your rent and the services included in your rent, you must file form 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*.

You can either call us to request a copy of form TPZ-1029.MD.7-V or print it from our website at revenuquebec.ca.

Are you entitled to receive advance payments of the tax credit?

To be entitled to receive advance payments of the tax credit, you must meet **all** the following requirements:

- You must be 70 or older when the services are provided.
- You must live in Québec when you file your application.
- You must agree to have your advance payments deposited directly in your bank account.
- You must submit your application by December 1, 2025.

We can deny your application for advance payments if you or your spouse received advance payments for a previous year and, at the time your application is received, you have not filed an income tax return for that year.

Likewise, we can withhold or suspend advance payments if we learn that you have not filed an income tax return for a previous year during which you received advance payments.

What if both you and your spouse are entitled to the tax credit?

If you have a spouse and you are both entitled to the tax credit, only one of you will receive the advance payments to which you are entitled as a couple.

If you and your spouse **live in the same dwelling**, you must file a single form.

If your spouse **does not live in the same dwelling as you**, you must each file a separate form. We process applications received from each member of a couple as if they were part of one file. We will contact the person who receives the advance payments of the tax credit for the couple.

Completing this form

Lines 16 and 24 – Level of autonomy

You can claim this tax credit **regardless of your level of autonomy**. However, since you may be entitled to a **higher** amount if you or your spouse is a dependent senior, it is important that you check the appropriate box on lines 16 and 24.

If you or your spouse is a dependent senior, you may have to provide us with a document from a physician or specialized nurse practitioner certifying dependent status. If so, you can use form TPZ-1029.MD.A-V, *Certification of Dependent Senior Status: Tax Credit for Home-Support Services for Seniors*.

Lines 40 through 45 - Information about the syndicate of co-owners

Complete the information about your syndicate of co-owners, including the suite or apartment number and the telephone number (if applicable).



Lines 52 through 58 – Eligible services included in condominium fees

To calculate the amount of your advance payments for 2025, we begin by dividing the total cost of the eligible services by the total condominium fees paid by all the co-owners in 2024. We then apply the resulting percentage to your condominium fees to determine the cost of your eligible services for 2025. Therefore, the syndicate of co-owners does not have to estimate the amounts for 2025.

Given that the calculation of your advance payments is based on the previous year's expenses, you must complete Schedule J when filing your income tax return to calculate the exact amount of the tax credit to which you are entitled for the year.

We will use your information for 2025 to calculate your advance payments only if your building was built in 2025. In this case, the budget for condominium fees for 2025 can serve as the basis for calculating your advance payments.

Definitions

Dependent senior

A person in **either** of the following situations:

- They need constant help with their needs and personal care (washing, dressing and feeding themselves, and moving around inside the home).
- They need constant supervision because of a severe and permanent mental disorder affecting thought activity (for example, Alzheimer's disease or dementia).

If neither of the situations above applies to you, you are not considered a dependent senior.

Spouse

A person who:

- is married to you;
- is living in a civil union with you; or
- is your de facto spouse. A de facto spouse is a person who has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for less than 90 days, the 12-month period is considered not to have been interrupted).

Syndicate of co-owners

A body that is comprised of the co-owners of an immovable and constitutes a legal person, the objects of which are to preserve the immovable, to maintain and manage the common portions, to protect the rights appurtenant to the immovable and to take all measures of common interest.

Receiving the amounts to which you are entitled

The advance payments are deposited directly in **your bank account**. You must be registered for **direct deposit** to receive them.

You can register for direct deposit or change your banking information (financial institution or account number) by:

- using the online services on our website;
- enclosing with this form a voided cheque bearing your name and social insurance number (the cheque must be from an account **that you hold** at a financial institution that has an establishment in Canada); or
- completing a *Request for Direct Deposit* (form LM-3-V). Call us to get a copy of the form or print it from our website.

Be sure to notify us if you change your bank account.

What if your situation changes in the course of the year?

To avoid having to repay amounts overpaid to you, you must inform us of any change that could result in your advance payments being modified or cancelled.

Call us to inform us if:

- you move;
- your spouse dies;
- your family income changes and you estimate that it will exceed \$69,040¹ for 2025;
- you want to stop receiving advance payments;
- you have a new spouse or you no longer have a spouse; or
- your spouse must move for health reasons.

You must also inform us if you or your spouse becomes a **dependent senior**. To do so, file form TPZ-1029.MD.A-V.

To inform us of a change in your situation that is not mentioned above, contact us.

1. Amount for 2024, which will be indexed in 2025.



What if you pay for occasional services one or more times in a year?

You can apply for advance payments for services that are **not included** in your condominium fees. These services can be paid on a per-use basis or under a contract. Such services may include:

- meal preparation; or
- a nursing service offered by a nurse.

If you pay for such services, you can apply for advance payments using form TPZ-1029.MD.9-V, *Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors*. Alternatively, you can claim your tax credit when filing your income tax return.

If your spouse lives with you, is entitled to the tax credit and also receives occasional services, complete form TPZ-1029.MD.9-V for the couple. If you do not live together, you must each file a separate form.

Filing your income tax return

If you apply for advance payments, you must enter the total amount you received on line 441 of your income tax return. The total amount of advance payments that you received in the year is shown on the RL-19 slip that we will send you. You must also complete Schedule J of your return to calculate the exact amount of the tax credit to which you are entitled for the year.

IMPORTANT

To be entitled to the tax credit for a given year, you must be resident in Québec on December 31 of the taxation year concerned. If you receive advance payments of the tax credit for a given year but are no longer resident in Québec on December 31 of that year, you will have to file an income tax return and repay any advance payments you received.

Sending the form

You may need to enclose:

- a **voided cheque** or form LM-3-V if you are not already registered for direct deposit; and
- form TPZ-1029.MD.A-V if you or your spouse is a dependent senior.

Complete and sign this form and send it with the required documents to:

Revenu Québec
3800, rue de Marly
C. P. 25100, succursale Terminus
Québec (Québec) G1K 0B1

If you have questions

Go to our website at revenuquebec.ca, where you will find:

- *Overview of the Tax Credit for Home-Support Services for Seniors* (IN-151-V);
- information about powers of attorney (useful if you would like to name someone to represent you).

You can also call us at:

- 418 266-1016 from the Québec City area;
- 514 940-1481 from the Montréal area; or
- 1 855 291-6467 (toll-free) from elsewhere in Québec.

