

**Cost of Eligible Services Included
in Condominium Fees**
Tax Credit for Home-Support Services for Seniors

Taxation year

2024

Before completing the work chart, read the information on page 2.

Total condominium fees paid by all co-owners for 2024

(add the total condominium fees of all co-owners, including contributions to a contingency fund)

10		
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Cost of eligible services included in total condominium fees for all co-owners in 2024

Housekeeping services

Do not include the cost of cleaning products.

Housekeeping (such as sweeping, dusting and cleaning) in common areas, namely, the entranceway, hallways, stairways, elevator cars and administration office

11		
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Cleaning rugs and upholstered furniture in common areas, namely, the entranceway, hallways, stairways and administration office

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12		
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Cleaning of air ducts (air conditioning or heating ducts), if they do not have to be dismantled

+

13		
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Add lines 11 through 13.

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15		
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Minor maintenance work

Do not include the cost of materials, products or any other property used to do the work.

Cleaning the outside of the building, windows and eavestroughs and chimney sweeping

21

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Maintenance of outdoor pool and spa (including opening and closure) and tennis courts

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22

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Lawn care (fertilization, watering and mowing)

+

23

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Hedge trimming and plant bed maintenance

+

24

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Tree pruning (excluding felling)

+

25

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Raking of leaves

+

26

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Installing and removing portable shelters (excluding cost of storage)

+

27

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Snow removal, upkeep of parking lots and sidewalks and application of an asphalt coating

+

28

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Garbage removal by the caretaker

+

29

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Indoor pool and spa maintenance

+

30

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Add lines 21 through 30.

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+

35

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Add lines 15 and 35.

Cost of eligible services included

in total condominium fees for all co-owners in 2024 =

+

36

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Do not enclose this work chart with form TPZ-1029.MD.5-V.



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Information

This work chart is for syndicates of co-owners. It can be used to calculate the cost of eligible home-support services included in the condominium fees (including contributions to a contingency fund) paid by **all** the co-owners for **the 2024 taxation year**.

The only items to be considered in calculating the cost of services are:

- amounts payable to a business providing the services, including GST and QST;
- the amount paid to the employees providing the services, as well as employer contributions on that amount (contributions to the Québec Pension Plan and the health services fund, Québec parental insurance plan premiums and Employment Insurance premiums); and
- fees paid for a payroll processing service.

Keep the completed work chart on file since you will need it to complete the *Information Return: Tax Credit for Home-Support Services for Seniors* (form TPZ-1029.MD.5-V) for 2024. We also recommend that you give a copy of the completed work chart to any co-owners who would like to receive advance payments of the tax credit in 2025; they will need it to complete an *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors* (form TPZ-1029.MD.8-V).

If the building held in co-ownership **was built in 2025**, the budget for 2025 may be used as a basis for calculating the amount co-owners will use to apply for advance payments of the tax credit for 2025.

Services not eligible for the tax credit

The services mentioned on page 1 are not eligible for the tax credit if:

- they are related to construction, renovation, repair or major maintenance work (for example, maintenance of an elevator, alarm system, heating or air conditioning system);
- the people providing them are required to hold a certificate of competence issued under the *Building Act* (for example, electricians, plumbers and carpenters).

