

Application for Advance Payments Based on Rent and Services Included in Rent Tax Credit for Home-Support Services for Seniors

If you have a spouse and you and your spouse 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.

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 the year covered by this application.

If your situation changed in the last 12 months (you have a new spouse or you separated due to a breakdown in your relationship), enter the date of the change. 18 **2 0**

Y Y Y Y M M D D

If your spouse died in the last 12 months, enter the date of death. 19 **2 0**

Y Y Y Y M M D D

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 place where you live

30 Check one of the boxes to indicate where you rent a room, a studio or an apartment.

- 1 ☐ A private seniors' residence
- 2 ☐ An apartment building
- 3 ☐ A private residential and long-term care centre (CHSLD) that is not under agreement

Do you live with one or more co-tenants? 33 ☐ Yes ☐ No

If you answered **Yes**, enter the number of co-tenants living with you. 34

Enter the total monthly rent. 35

36 Enter the **period** during which you are required to pay the rent on line 35.

From **2 0** to **2 0**

Y Y Y Y M M D D Y Y Y Y M M D D

Do not use this area.

88 ☐ 99 ☐ Correspondance



150E ZZ 49534869

Prescribed form

4 Information about the private seniors' residence and the services received

Complete Part 4 only if you live in a private seniors' residence or a private residential and long-term care centre (CHSLD) that is not under agreement. Otherwise, go to Part 5.

4.1 Information about the residence

Name of residence

40

Address of the building in which your dwelling is located

Street number Street name, PO Box

41

City, town or municipality Province Postal code

42

Area code Phone

43

44

45

4.2 Services included in your rent

Check the box(es) corresponding to the service(s) included in your monthly rent. The **schedule to the lease** or your **notice of modification of the lease** must indicate that the service or services are provided as described below and are **included in your rent**.

46 ☐ **Laundry**
A laundry service for bedding or clothing is provided **at least once a week**.

47 ☐ **Housekeeping**
Housekeeping of your room, studio or apartment is provided **at least once every two weeks**.

48 ☐ **Meal service**
Check the box corresponding to the meal service supplied to you.

1 ☐ **One** of three meals a day, seven days a week

2 ☐ **Two** of three meals a day, seven days a week

3 ☐ **Three** meals a day, seven days a week

49 ☐ **Nursing service**
A nurse or a nursing assistant is **present** in the residence **at least three hours a day**, seven days a week.

50 ☐ **Personal care service**
A personal care attendant is **present** in the residence **at least seven hours a day**, seven days a week.

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

Be sure to enclose the appropriate document(s) (see page 5).



150F ZZ 49534870

Information

Application for Advance Payments Based on Rent and Services Included in Rent Tax Credit for Home-Support Services for Seniors

Is this the right form for you?

This is the right form for you if:

- you are applying for advance payments of the tax credit for home-support services for seniors based on:
 - your rent, if you live in an apartment building,
 - the services included in your rent, if you live in a private seniors' residence or a private residential and long-term care centre (CHSLD) not under agreement;
- you are currently receiving advance payments and would like to renew your application;
- 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 live in a **condominium** that you own and your application for advance payments is related to services included in your condominium fees, you must file form TPZ-1029.MD.8-V, *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors*.

You can either call us to request a copy of form TPZ-1029.MD.8-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 of the year for which you are applying.

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

To complete this form, you may need the most recent version of the following documents:

- your lease (or the written notice if you have a verbal lease);
- your schedule to the lease;
- any notice of modification of the lease or any judgment fixing the rent.

If you live in a **private seniors' residence**, your **schedule to the lease** is filed on the form prescribed by the Tribunal administratif du logement.

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*.

Line 25 – Particularity regarding private seniors' residences

If you and your spouse live in separate apartments in the same private seniors' residence, answer **No** to the question on line 25.

Line 33 – Co-tenants

If you live **with your spouse only**, answer **No** to the question on line 33.



Line 35 – Total monthly rent

On line 35, enter the total monthly rent you (and your co-tenants, if any) pay. Any reimbursement (for example, a discount or financial assistance) received pertaining to rent must be deducted from the total monthly rent. It may, therefore, be less than the amount in the lease.

Line 36 – Period covered by the application

As a rule, the period entered on line 36 corresponds to the lease period. However, if the total monthly rent changes while the lease is in effect, you must complete a new application and provide the period to which the new rent applies.

Lines 46 through 50 – Services included in your rent

To find out whether you can check boxes 46 through 50, refer to your schedule to the lease or your notice of modification of the lease.

For line 48, each meal (breakfast, lunch, supper) checked off in the schedule to the lease is considered one meal, even if you and your spouse each receive the meal. For example, if the schedule provides that you and your spouse both receive breakfast, you are considered to be receiving one of three meals per day.

Definitions

Co-tenant

A person, other than your spouse, with whom you live and who pays their share of the rent. The person's name appears on the lease.

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.

Private seniors' residence

A congregate residential facility, or a part of such a facility, in respect of which the operator holds:

- a temporary or regular authorization for the operation of a private seniors' residence granted under the *Act to make the health and social services system more effective*; or
- a temporary certificate of compliance or a certificate of compliance for the operation of a private seniors' residence issued under the *Act respecting health services and social services for the Inuit and Naskapi* or the *Act respecting health services and social services*.

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).

Receiving the amounts to which you are entitled

The amounts you are entitled to 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.

Complete and file this form again if:

- your rent increases;
- your rent changes because more or fewer services are included in it;
- your rent changes because financial assistance was received, modified or taken away.

You must **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 the year covered by your application;
- 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 submit an application for advance payments for services that are **not included** in rent. 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. In general, 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 covered by the application. 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

If you have not yet filed them, enclose a photocopy of the most recent versions of the following documents:

- your lease (or the written notice of a verbal lease);
- the schedule to your lease (if applicable); and
- any notice of modification of the lease or any judgment fixing the rent.

You can also 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 along 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* (publication 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.

