

This form must be completed by every syndicate of co-owners that, in 2024, paid qualified expenditures to upgrade a condominium's waste water discharge, collection or disposal system under a contract entered into with a qualified contractor after March 31, 2017, but before April 1, 2027.

This form is used to report information on the work carried out and each co-owner's share of the expenditures so that the co-owners can claim the tax credit for the upgrading of residential waste water treatment systems in their 2024 income tax return.

Before completing this form, you must have the contractor who did the work provide you with a duly completed and signed copy of form TP-1029.AE.A-V, *Certificate of Compliance with Residential Waste Water Treatment Standards*. The certificate confirms that the goods and services used in the work done to the residential waste water treatment system comply with the applicable standards set out in the *Regulation respecting waste water disposal systems for isolated dwellings*.

Give a copy of this form to each co-owner.

Read the information on page 4 before completing this form.

1

Information about the syndicate of co-owners

Name of the syndicate of co-owners

1

Québec enterprise number (NEQ)

2

Suite

Number

Street, PO box

3

City, town or municipality

Province

Postal code

4

5

Name of the person representing the syndicate of co-owners

Area code

Phone

6

7

2

Information about the dwelling

2.1

Address

Number

Street, PO box

11

City, town or municipality

Province

Postal code

12

Q

C

13

2.2

Year in which construction of the dwelling was completed

14

Y Y Y Y

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 the work.

On line 35, enter the amount of the qualified expenditures related to the work done by the contractor(s) to the eligible dwelling. You can include the amount on line 3 of form TP-1029.AE.A-V if it corresponds to qualified expenditures. See "Qualified expenditures" on page 4.

On line 36, enter the amount paid in **2024** with respect to the amount on line 35.

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

Name

30

Québec enterprise number (NEQ)

QST registration number

Licence number<sup>1</sup>

1

31

32

T

Q

33

Date of the service contract

Eligible amount (including taxes)

Amount paid in 2024

34

35

36

Y

Y

Y

Y

M

M

D

D

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

2	Name 30											
	Québec enterprise number (NEQ) 31				QST registration number 32				Licence number 33			
	Date of the service contract 34				Eligible amount (including taxes) 35				Amount paid in 2024 36			
	Y Y Y Y M M D D											
3	Name 30											
	Québec enterprise number (NEQ) 31				QST registration number 32				Licence number 33			
	Date of the service contract 34				Eligible amount (including taxes) 35				Amount paid in 2024 36			
	Y Y Y Y M M D D											
4	Name 30											
	Québec enterprise number (NEQ) 31				QST registration number 32				Licence number 33			
	Date of the service contract 34				Eligible amount (including taxes) 35				Amount paid in 2024 36			
	Y Y Y Y M M D D											
5	Name 30											
	Québec enterprise number (NEQ) 31				QST registration number 32				Licence number 33			
	Date of the service contract 34				Eligible amount (including taxes) 35				Amount paid in 2024 36			
	Y Y Y Y M M D D											

**3.2 Information about the merchant(s) that supplied goods**

Complete this section if goods used in the work were purchased from merchants that are not the contractor(s) mentioned in section 3.1. Do not include the cost of these goods on line 35. Enter the requested information about each merchant.

On line 43, enter the cost of goods purchased from the merchant(s) and not supplied by the contractor(s). To determine the qualified expenditures related to these goods, see "Qualified expenditures" on page 4.

On line 44, enter the amount paid in **2024** with respect to the amount on line 43.

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

1	Name 41											
	QST registration number 42				Eligible amount (including taxes) 43				Amount paid in 2024 44			
	T, Q											
2	Name 41											
	QST registration number 42				Eligible amount (including taxes) 43				Amount paid in 2024 44			
	T, Q											
3	Name 41											
	QST registration number 42				Eligible amount (including taxes) 43				Amount paid in 2024 44			
	T, Q											
4	Name 41											
	QST registration number 42				Eligible amount (including taxes) 43				Amount paid in 2024 44			
	T, Q											
5	Name 41											
	QST registration number 42				Eligible amount (including taxes) 43				Amount paid in 2024 44			
	T, Q											

1	Unit number	Share of the expenditures
120		121 . %
2	Unit number	Share of the expenditures
120		121 . %
3	Unit number	Share of the expenditures
120		121 . %
4	Unit number	Share of the expenditures
120		121 . %
5	Unit number	Share of the expenditures
120		121 . %
6	Unit number	Share of the expenditures
120		121 . %
7	Unit number	Share of the expenditures
120		121 . %
8	Unit number	Share of the expenditures
120		121 . %
9	Unit number	Share of the expenditures
120		121 . %
10	Unit number	Share of the expenditures
120		121 . %
11	Unit number	Share of the expenditures
120		121 . %
12	Unit number	Share of the expenditures
120		121 . %
13	Unit number	Share of the expenditures
120		121 . %
14	Unit number	Share of the expenditures
120		121 . %
15	Unit number	Share of the expenditures
120		121 . %
16	Unit number	Share of the expenditures
120		121 . %

## 6 Certification

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

\_\_\_\_\_  
Signature of the person representing the syndicate of co-owners

\_\_\_\_\_  
Name of the person representing the syndicate of co-owners (please print)

Date

Y	Y	Y	Y	M	M	D	D
---	---	---	---	---	---	---	---

## Information

### Service contract

The recognized work for the eligible dwelling must have been done under a contract entered into after March 31, 2017, and before April 1, 2027, between a contractor and the syndicate of co-owners.

### Contractor

The contractor who did the work:

- must not have been the owner or co-owner of the dwelling, or 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;
- must have held, at the time the work was done, a subclass 2.4 licence (private sewerage systems) from the Régie du bâtiment du Québec and have obtained licence security.

### Recognized work

Recognized work for a dwelling, including work to restore the premises, must comply with Québec legislation and regulations and with applicable municipal regulations. The recognized work must relate to the construction, renovation, modification, rebuilding, relocation or enlargement of a system for the discharge, collection and disposal of waste water, toilet effluents or grey water of a dwelling.

### Qualified expenditures

To qualify for the tax credit, the expenditures for recognized work must have been paid by the syndicate of co-owners.

Qualified expenditures include:

- the cost of any permits required to do the work, including any studies needed to obtain those permits;
- the cost (including taxes) of any goods that:
  - were used in carrying out the work,
  - were supplied by the contractor or purchased, after March 31, 2017, from a merchant registered for the QST;<sup>2</sup>
- 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 excluded expenditures:

- expenditures related to a part of the dwelling that is used to earn business or rental income;
- expenditures used to finance the cost of recognized work;
- expenditures attributable to goods or services supplied by a person not dealing at arm's length with the syndicate of co-owners or one of the other owners of the dwelling, unless the person is registered for the QST.

2. If the merchant is a small supplier under the *Act respecting the Québec sales tax* and is not registered for the QST for that reason, the merchant will nonetheless be considered to be a QST registrant.