



OVERVIEW OF THE TAX CREDIT FOR HOME SUPPORT SERVICES FOR SENIORS



THE SERVICES YOU NEED TO CONTINUE LIVING IN YOUR HOME COULD ENTITLE YOU TO A TAX CREDIT.

This brochure describes what services and expenses are eligible under the tax credit for home-support services and explains how to claim it.

This brochure is provided for information purposes only. It does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

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1 THE TAX CREDIT AT A GLANCE

To be eligible for the tax credit for home-support services for seniors, you must be:

- be 70 or older; and
- resident in Québec on December 31 of the year for which you claim the tax credit.

If you meet both of these conditions, you can claim the tax credit **regardless of your level of dependence.**

This is a refundable tax credit, which means you can receive it even if you do not have any income tax to pay for the year.

If you turned 70 during the year, you can claim the tax credit only for the expenses paid in the year for services rendered after you turned 70.



2 ELIGIBLE SERVICES AND EXPENSES

The services and expenses that are eligible under the credit depend on where you live.

2.1 You live in your own house

If you own your house, you can claim the tax credit for all the expenses you or your spouse paid during the year for eligible services, including:

- groundskeeping, snow removal services and minor maintenance work outside your home (such as installing and removing a portable shelter);
- housekeeping services, such as:
 - sweeping,
 - dusting,
 - washing floors, rugs and upholstered furniture (couches and armchairs);
- grocery delivery;
- meal preparation and delivery services, such as:
 - help preparing meals in your home,
 - meal delivery and preparation by a non-profit community organization (such as Meals on Wheels);
- nursing services provided at your home.

IMPORTANT

If you are a **tenant** of the house you live in, see “You live in an apartment building.”

2.2 You live in a private seniors' residence

If you live in a private seniors' residence, including a private residential and long-term care centre (CHSLD) **that is not under agreement**, you can claim the tax credit for:

- services **included** in your rent as shown in the schedule to your lease;
- eligible services **not included** in your rent.

2.2.1 Services included in your rent

Refer to the schedule to your lease for a list of services included in your rent. The following services are eligible for the tax credit: laundry, housekeeping, nursing, personal care and meal services.

2.2.2 Eligible services not included in your rent

If you or your spouse paid for eligible services not included in your rent, you can claim the tax credit for those services (conditions may apply).

2.3 You live in an apartment building

If you live in an apartment building (other than a private seniors' residence), you can claim the tax credit for:

- eligible services **included** in your rent (calculated as a percentage of your monthly rent);
- eligible services **not included** in your rent.

2.3.1 Eligible services included in your rent

If you live in an apartment building, 5% of your monthly rent is considered a home-support service expense that you can claim under the tax credit. Note that the maximum eligible rent that can be used to calculate the credit is \$1,200. If your rent is more than that, you must calculate the credit as if your rent were \$1,200.



2.3.2 Eligible services not included in your rent

If you or your spouse paid for eligible services not included in your rent, you can claim the tax credit for those services.

Eligible services may include:

- housekeeping services, such as:
 - sweeping,
 - dusting,
 - washing floors, rugs and upholstered furniture (sofas and armchairs);
- grocery delivery;
- meal preparation and delivery services, such as:
 - help preparing meals in your home,
 - meal delivery and preparation by a non-profit community organization (such as Meals on Wheels);
- nursing services provided at your home.

2.4 You live in a condominium

If you live in a condominium, you can claim the tax credit for:

- eligible services **included** in your condominium fees (also called “common expenses”);
- eligible services **not included** in your condominium fees.

2.4.1 Eligible services included in your condominium fees

Some of the home-support services included in your condominium fees may be eligible under the tax credit, including:

- housekeeping services for the building’s common areas;
- groundskeeping, snow removal services and minor maintenance work outside the building (such as leaf raking and pool maintenance).

Upon request, your syndicate of co-owners must give you form TPZ-1029. MD.5-V, *Information Return – Tax Credit for Home-Support Services for Seniors*, so you know the cost of these services.



2.4.2 Eligible services not included in your condominium fees

If you or your spouse paid for eligible services not included in your condominium fees, you can claim the tax credit for those services.

Eligible services may include:

- housekeeping services, such as:
 - sweeping,
 - dusting,
 - washing floors, rugs and upholstered furniture (sofas and armchairs);
- grocery delivery;
- meal preparation and delivery services, such as:
 - help preparing meals in your home,
 - meal delivery and preparation by a non-profit community organization (such as Meals on Wheels);
- nursing services provided at your home.

IMPORTANT

If you are a **tenant** of the condominium you live in, see “You live in an apartment building.”

2.5 You live with a relative

If you live with a relative, you may still be eligible for the tax credit. Go to revenuquebec.ca for more information.



3 CLAIMING THE TAX CREDIT

You can claim the tax credit by filing Schedule J with your income tax return. **If you want to receive it sooner**, you can apply for advance payments.

If you have a spouse and they are also eligible for the tax credit, only one of you can claim it for your couple.

IMPORTANT

Keep your invoices and other documents supporting the services you are claiming under the tax credit.

3.1 Applying for advance payments

You can apply for advance payments by:

- using the online services available on our website at revenuquebec.ca;
- filing one of the forms listed below (which you can get from our website).

Form to file based on where you live

Where you live	Form to file
Your own house	<i>Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors (TPZ-1029.MD.9-V)</i>
Private seniors' residence or Apartment building	For services included in your rent <i>Application for Advance Payments Based on Rent and Services Included in Rent: Tax Credit for Home-Support Services for Seniors (TPZ-1029.MD.7-V)</i> For services not included in your rent <i>Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors (TPZ-1029.MD.9-V)</i>



Where you live	Form to file
Condominium	<p>For services included in your condominium fees</p> <p><i>Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors (TPZ-1029.MD.8-V)</i></p> <p>For services not included in your condominium fees</p> <p><i>Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors (TPZ-1029.MD.9-V)</i></p>

You have until December 1 of a given year to apply for advance payments of the tax credit for that year. For example, you have until December 1, 2025, to apply for advance payments of the tax credit you are entitled to for 2025.

Note that advance payments are made **only by direct deposit** into your bank account.

3.2 Income tax return

To claim the tax credit in your income tax return, you must complete Schedule J and, if applicable, form TP-1029.61.MD-V, *Expenses Included in Rent at a Private Seniors' Residence – Tax Credit for Home-Support Services for Seniors*. File the form(s) with your income tax return.



4 CALCULATING THE TAX CREDIT

For 2024, the credit is 38% of the eligible expenses you or your spouse paid in the year for eligible home-support services.

4.1 Limit on eligible expenses

The **maximum** amount of expenses you can claim depends on your situation.

Maximum tax credit based on your situation

Situation	Annual limit on eligible expenses	Maximum tax credit for 2024
Single non-dependent senior	\$19,500	\$7,410 (38% × \$19,500)
Couple of non-dependent seniors	\$39,000	\$14,820 (38% × \$39,000)
Single dependent senior ¹	\$25,500	\$9,690 (38% × \$25,500)
Couple with one dependent senior and one non-dependent senior ¹	\$45,000	\$17,100 (38% × \$45,000)
Couple of dependent seniors ¹	\$51,000	\$19,380 (38% × \$51,000)

1. If you or your spouse is a dependent senior, you must provide a written certificate from a physician or specialized nurse practitioner. You can use form TPZ-1029.MD.A-V, *Certification of Dependent Senior Status: Tax Credit for Home-Support Services for Seniors*.



4.2 Reduction based on family income

The tax credit is reduced if your family income is more than \$69,040. The reduction is calculated differently based on whether you or your spouse is non-dependent or dependent.

Reduction based on your situation

Situation	Reduction for 2024
Single non-dependent senior or a couple of non-dependent seniors	3% of the part of your family income that exceeds \$69,040 but does not exceed \$111,845 + 7% of the part of your family income that exceeds \$111,845
Single dependent senior or a couple with at least one dependent senior	The lesser of the following: <ul style="list-style-type: none">• 3% of the part of your family income that exceeds \$69,040• 3% of eligible expenses

5 TO LEARN MORE

Go to revenuquebec.ca, where you will find:

- a detailed list of eligible services based on where you live;
- sample calculations of the tax credit;
- changes in your situation during the year that can affect the amount of your tax credit;
- information about powers of attorney, if you want to appoint someone to deal with us on your behalf.

You can also refer to line 458 in the guide to the income tax return (TP-1.G-V).

If you would like to call us, use one of the phone numbers given at the end of this document.



TO CONTACT US

ONLINE

revenuquebec.ca



BY TELEPHONE

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

BY MAIL

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations
avec la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations
avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations
avec la clientèle des entreprises

Revenu Québec

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