

# Application for Advance Payments for Occasional Services

## 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.

For instructions on completing this form, see pages 3 through 6.

Words that are underlined in this form are defined on pages 5 and 6.

### 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.

### 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

Do not use this area.

77 ☐ 99 ☐ Correspondance



160E ZZ 49544869

Prescribed form

### 3 Information about the services received

You must complete a copy of this form for each service provider.

Name of service provider

40

Area code Phone

45

Check the box(es) corresponding to the types of service(s) you received from the provider.

**The types of eligible services are described on pages 3, 4 and 5.**

60

01 ☐ Personal care services

02 ☐ Meal preparation and delivery services

03 ☐ Supervision or support services

04 ☐ Civic support services

05 ☐ Nursing services

06 ☐ Housekeeping services

07 ☐ Laundry services

08 ☐ Maintenance work outside the dwelling

09 ☐ Supplying of everyday necessities

10 ☐ Other services (specify): \_\_\_\_\_

Enter the amount and date of each payment for the service(s) received. If you have more than three amounts to enter, see the instructions for line 62 on page 5.

	Amount		Date
			Y Y Y Y M M D D
62 1		►	2 0
2		►	2 0
3		►	2 0

### 4 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 6).**



160F ZZ 49544870

## Information

### Application for Advance Payments for Occasional Services

#### 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 with respect to expenses for services you receive one or more times a year. The expenses **must not** be related to services included in your rent or in your condominium fees. The types of eligible services are listed on pages 3 through 5.

If you are a **tenant** and would like to apply for advance payments based on your rent or on 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*.

If you live in a condominium that **you own** and would like to apply for advance payments for 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*.

Call us to get the form you need or print it from our website at [revenuquebec.ca](http://revenuquebec.ca).

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

To receive advance payments of the tax credit, you must meet **all** of the following conditions:

- 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 may 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 the previous 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 a 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 60 – Types of eligible services

##### 01 Personal care services

Personal care services include only those provided where you live that are related to personal hygiene (for example, help with bathing), dressing, eating and drinking, personal mobility and transfers in the home because your health prevents you from being able to perform these activities on your own.

##### NOTE

Hairdressing, manicure and pedicure services are eligible services only if they are provided by a personal care attendant in your home at the same time as other personal care services.



GUID ZZ 71857368

## 02 Meal preparation and delivery services

Meal preparation and delivery services include:

- help preparing meals in your dwelling; and
- meal preparation and delivery by a non-profit community organization (such as Meals on Wheels).

Meal services do not include the cost of food or meals delivered by a restaurant.

### NOTE

If you live in a private seniors' residence or a private residential and long-term care centre (CHSLD) not under agreement, meal services are eligible services only if the residence, CHSLD, or a person not dealing at arm's length with the residence or CHSLD did not receive payment for them.

## 03 Supervision and support services

Supervision and support services include:

- non-specialized supervision on a nightly or 24-hour basis and personal support services (such as companion sitting);
- person-focused remote monitoring services, including an emergency call service activated by a bracelet or pendant, remote measuring of physiological parameters or remote supervision of the taking of medication (person-focused remote monitoring services do not include the cost of renting or acquiring such a device);
- **GPS tracking** services associated with the use of a GPS tracking device such as a transmitter placed in a watch, cellular phone or shoe (GPS tracking services do not include the costs of renting or acquiring such a device).

### NOTE

If you live in a private seniors' residence or a private CHSLD not under agreement, non-specialized supervision services, support services and person-focused remote monitoring services are not eligible services, as they are included in the basic amount to which you are entitled for services included in rent.

## 04 Civic support services

Civic support services enable an individual to fulfill their daily duties or civic obligations. They include:

- help going to the grocery store or pharmacy, or going to vote;
- help completing forms, including applications for advance payments of the tax credit for home-support services for seniors (but not including other tax forms, such as the income tax return); and
- help with budget management from a friend or family member.

Civic support services **do not include** services governed by a professional order subject to the *Professional Code* and rendered by a member of that order (such as a chartered professional accountant).

### NOTE

If you live in a private seniors' residence or a private CHSLD not under agreement, civic support services are not eligible services, as they are included in the basic amount to which you are entitled for services included in rent.

## 05 Nursing services

Nursing services include the care provided where you live by:

- a nurse; or
- a nursing assistant.

## 06 Housekeeping services

Housekeeping services include:

- sweeping, dusting and cleaning living areas;
- maintaining appliances (cleaning an oven or a refrigerator);
- cleaning rugs and upholstered furniture (sofas and chairs); and
- cleaning air ducts, if they do not have to be dismantled.

Housekeeping services do not include the cost of cleaning products.

If you rent an apartment, only housekeeping in your apartment entitles you to the tax credit. Housekeeping in common areas is not included.

If you rent a room, you can claim the tax credit for housekeeping in your room and the common living areas (living room, bathroom, kitchen, dining room and hallways or other areas used to access these living areas).

### NOTE

If you live in a private seniors' residence or a private CHSLD not under agreement, you can only claim the tax credit for housekeeping in your room and common living areas, and only if the residence, CHSLD, or a person not dealing at arm's length with the residence or CHSLD did not receive payment for the services.



**07 Laundry services**

Laundry services include the care of your clothing, household linens (curtains) or bedding by a household service worker in your home.

Laundry services do not include services offered by a business that supplies dry cleaning, laundering, pressing or other related services, nor do they include the cost of cleaning products.

**NOTE**

If you live in a private seniors' residence or a private CHSLD not under agreement, laundry services are eligible services only if the residence, CHSLD, or a person not dealing at arm's length with the residence or CHSLD did not receive payment for them. Moreover, the services must be provided at the same time as the housekeeping services for your living areas.

**08 Maintenance work outside the dwelling**

Maintenance work outside the dwelling includes minor seasonal maintenance work, such as:

- cleaning the outside of the dwelling, windows and eavestroughs and chimney sweeping;
- yearly installation and removal of portable or window air conditioners;
- pool and spa maintenance (including opening and closure);
- lawn care (fertilization, watering and mowing);
- hedge trimming and plant-bed and garden maintenance;
- tree pruning (excluding felling);
- raking leaves;
- installing and removing (but not storing) a portable shelter (such as a carport); and
- snow removal, upkeep of parking lots and sidewalks and the application of an asphalt coating.

The cost of materials, products and any other property used in the work is not an eligible expense for the purposes of the tax credit.

**NOTE**

- If you live in a private seniors' residence or a private CHSLD not under agreement, maintenance work outside the dwelling is not eligible.
- Construction, repair and renovation work is not eligible.
- Work requiring a certificate of competency issued under the *Building Act* (such as services provided by an electrician, painter or plumber) is not eligible.

**09 Supplying of everyday necessities**

These services include:

- the delivery of groceries; and
- the delivery of prescription drugs.

The cost of the delivered items is not an eligible expense for the purposes of the tax credit.

**NOTE**

If you live in a private seniors' residence or a private CHSLD not under agreement, such services are not eligible services.

**10 Other services**

If you paid for any services not included in the above list and you believe such services are eligible services, **check box 10** on line 60 and specify the type(s) of services.

**Line 62 – Amounts to enter**

If you made more than three payments to a single service provider, you can add these payments together. Enter the total amount of the payments in one of the boxes, as well as the date of the last payment included in the total amount. This way, you will avoid having to complete several applications. Note that a payment may involve more than one type of service.

If you and your spouse live together, you can claim your occasional expenses as well as your spouse's.

**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).



## Receiving the amounts to which you are entitled

The advance payments will be deposited directly in **your bank account**. You must be registered for **direct deposit** in order to receive the amounts.

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 out from our website.

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

## 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

Enclose a **copy of your invoices** with your form. You may also need to enclose:

- a **voided cheque** or form LM-3-V if you are not registered for direct deposit;
- 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](https://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.

