

Information Return RénoVert Tax Credit 2019

This form is intended for any syndicate of co-owners that paid, in **2019**, qualified expenditures for eco-friendly renovation work done on a condominium building under a contract entered into with a qualified contractor after March 17, 2016, but before April 1, 2019.

This form is used to report information concerning the work done and the share of the expenditures attributable to each condominium unit so that each co-owner can claim the RénoVert tax credit in his or her 2019 income tax return.

Before filling out this form, you must obtain a duly completed and signed *Certificate of Compliance with Energy and Environmental Standards: RénoVert Tax Credit* (form TP-1029.RV.A-V) from the contractor who carried out the work. The certificate confirms that the property used in carrying out the work complies, where required, with the energy or environmental standards listed on pages 6 through 8 of this form.

Give a copy of this form to the owner(s) of each unit.

Be sure to read the information on page 5.

1 Information about the syndicate of co-owners

Name of the syndicate of co-owners
1

Québec enterprise number (NEQ)
2

Suite number Street number Street name or P.O. box
3

City, town or municipality Province Postal code
4 5

Name of the authorized representative of the syndicate of co-owners Area code Telephone
6 7

2 Information about the renovated dwelling

2.1 Address of the renovated dwelling

Apartment number Street name or P.O. 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) who did the work

Enter the required information about each contractor who did renovation work on the dwelling.

On line 35, enter the amount of the qualified expenditures related to the work done by the contractor on the eligible dwelling, including any qualified expenditures entered on line 3 of form TP-1029.RV.A-V. To find out which expenditures qualify, see "Qualified expenditures" on page 5 of this form.

On line 36, enter the amount paid in **2019** with respect to the amount on line 35.

On line 37, enter the code(s) corresponding to the work done. If you obtained form TP-1029.RV.A-V from the contractor, use the codes given in section 3.1 of that form. Otherwise, see the list of codes on pages 6 through 8 of this form.

If you need more space, attach another sheet with the required information.

Name
30

Québec enterprise number (NEQ) QST registration number Licence number¹
31 32 T Q 33

Date of the renovation contract Eligible amount (including taxes) Amount paid in 2019
34 Y Y Y Y M M D D 35 36

Code
37

1. Enter, if applicable, the number of the licence issued by the Régie du bâtiment du Québec, the Corporation des maîtres électriciens du Québec or the Corporation des maîtres mécaniciens en tuyauterie du Québec.

3.1 Information about the contractor(s) who did the work (continued)

2	30	Name																									
	31	Québec enterprise number (NEQ)								32	QST registration number								33	Licence number							
	34	Date of the renovation contract								35	Eligible amount (including taxes)								36	Amount paid in 2019							
	Y Y Y Y M M D D																										
	37	Code																									
3	30	Name																									
	31	Québec enterprise number (NEQ)								32	QST registration number								33	Licence number							
	34	Date of the renovation contract								35	Eligible amount (including taxes)								36	Amount paid in 2019							
	Y Y Y Y M M D D																										
	37	Code																									
4	30	Name																									
	31	Québec enterprise number (NEQ)								32	QST registration number								33	Licence number							
	34	Date of the renovation contract								35	Eligible amount (including taxes)								36	Amount paid in 2019							
	Y Y Y Y M M D D																										
	37	Code																									
5	30	Name																									
	31	Québec enterprise number (NEQ)								32	QST registration number								33	Licence number							
	34	Date of the renovation contract								35	Eligible amount (including taxes)								36	Amount paid in 2019							
	Y Y Y Y M M D D																										
	37	Code																									

3.2 Information about the merchant(s) that supplied goods

Complete this section if any renovation materials or appliances were acquired from a supplier other than the contractor(s) mentioned in section 3.1. The cost of such goods must not be included on line 35. Enter the requested information about each merchant.

On line 43, enter the cost of the goods purchased from the merchant, rather than from the contractor. For information on the qualified expenditures related to the goods, see "Qualified expenditures" on page 5 of this form.

On line 44, enter the amount paid in **2019** with respect to the amount on line 43.

On line 45, enter the code(s) corresponding to the work for which the goods were purchased. See the list of codes on pages 6 through 8 of this form.

If you need more space, attach another sheet with the required information.

1	41	Name																							
	42	QST registration number										T Q		43	Eligible amount (including taxes)					44	Amount paid in 2019				
	45	Code																							
2	41	Name																							
	42	QST registration number										T Q		43	Eligible amount (including taxes)					44	Amount paid in 2019				
	45	Code																							
3	41	Name																							
	42	QST registration number										T Q		43	Eligible amount (including taxes)					44	Amount paid in 2019				
	45	Code																							
4	41	Name																							
	42	QST registration number										T Q		43	Eligible amount (including taxes)					44	Amount paid in 2019				
	45	Code																							
5	41	Name																							
	42	QST registration number										T Q		43	Eligible amount (including taxes)					44	Amount paid in 2019				
	45	Code																							

3.3 Cost of permits

Enter, if applicable, the amount of qualified expenditures related to the cost of any permits required to do the work, including any studies to obtain such permits. Do not include the amount on line 35.

51 | | | | | | | | | |

Enter the amount paid in 2019 with respect to the amount on line 51.

52 | | | | | | | | | |

4 Refunds, reimbursements and other forms of assistance

Enter the amount of any government or non-government assistance, refunds, reimbursements or other forms of assistance that the syndicate of co-owners received or is entitled to receive to carry out the recognized eco-friendly renovation work. Do not include any amounts received under the Rénoclimat program or amounts received since March 31, 2018, under the Chauffez vert program.

102 | | | | | | | | | |

5 Information about the co-owners

For each unit, enter the unit number and the share of the expenditures (expressed as a percentage) assumed by the owner(s). If you need more space, attach another sheet with the required information.

	Unit number	Share of the expenditures
1	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
2	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
3	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
4	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
5	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
6	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
7	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
8	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
9	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
10	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
11	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
12	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
13	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
14	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
15	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %
16	120 <input type="text"/>	121 <input type="text"/> . <input type="text"/> <input type="text"/> %

6 Certification

I certify that all the information in this form is accurate and complete.

Signature of the authorized representative
of the syndicate of co-owners

Name of the authorized representative of the syndicate of co-owners (please print)

Y Y Y Y M M D D
Date

Information

Eligible dwelling

In order for the dwelling to be eligible, all the following statements must be true:

- The dwelling is located in Québec.
- Construction of the dwelling was completed before January 1, 2016.
- The dwelling is not the object of an expropriation notice, a notice of intention to expropriate, a reserve for public purposes, a prior notice of the exercise of a hypothecary right registered in the registry office or any other procedure calling your right of ownership of the dwelling into question.

Note: A garage or carport can also be eligible, provided it shares all or part of one wall of the eligible dwelling, or if its roof is connected to the dwelling.

Renovation contract

The renovation work must have been carried out under a contract entered into after March 17, 2016, but before April 1, 2019, 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 renovated dwelling, nor the spouse of the owner or any of the co-owners of the dwelling, on the date the renovation contract was entered into;
- must have had an establishment in Québec on the date the contract was entered into; and
- must have held, when the work was done **and if the work so required**, an appropriate licence issued by, as applicable, the Régie du bâtiment du Québec, the Corporation des maîtres électriciens du Québec or the Corporation des maîtres mécaniciens en tuyauterie du Québec, and must have also obtained licence security, if applicable.

Renovation work

The renovation work must have been:

- related to the dwelling's insulation or sealing, to its exterior doors, to its windows, to its heating, cooling, hot water or ventilation systems, or to water conservation or water or soil quality;
- done on existing parts of the eligible dwelling; and
- done in compliance with applicable municipal, provincial and federal policies, regulations and legislation.

For more information, see the list of recognized eco-friendly renovation work on pages 6 to 8.

Qualified expenditures

To qualify for the tax credit, the renovation work expenditures 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 to obtain such permits;
- the cost (including taxes) of any goods that:
 - were used to carry out the work,
 - were supplied by the contractor or were acquired from a merchant that is a QST registrant² after March 17, 2016,
 - meet, where applicable, the energy and environmental standards mentioned in the list of recognized eco-friendly renovation work on pages 6 to 8;
- the cost (including taxes) of the services rendered by the contractor in carrying out the work; and
- the cost of any necessary cleanup.

Examples of excluded expenditures:

- expenditures related to a part of the dwelling that is used to earn business or rental income;
- expenditures used to calculate another tax credit under Québec legislation;
- expenditures incurred to acquire property that the syndicate of co-owners used under a rental contract prior to the acquisition;
- expenditures to finance the cost of the work done;
- expenditures attributable to property or services supplied by a person not dealing at arm's length with the syndicate of co-owners or with a co-owner of the dwelling, unless that person is a QST registrant.

2. A merchant that is not registered for the QST because it is considered to be a small supplier within the meaning of the *Act respecting the Québec sales tax* will nonetheless be considered a QST registrant.

Recognized eco-friendly renovation work

	Code	Work covered and required standards
Work relating to the envelope of a dwelling	A1	Insulation of the roof, exterior walls, foundations and exposed floors <ul style="list-style-type: none"> The insulation materials used for insulation must be certified GREENGUARD or EcoLogo. In addition, the insulating value must satisfy the following standards:¹ <ul style="list-style-type: none"> insulation of the attic: the insulating value achieved must be at least R-41.0 (RSI 7.22); insulation of the flat roof or cathedral ceiling: the insulating value achieved must be at least R-28.0 (RSI 4.93); insulation of the exterior walls: the increase in the insulating value must be at least R-3.8 (RSI 0.67); insulation of the basement (including the header area): for the walls, the insulating value achieved must be at least R-17.0 (RSI 3.0) while, for the header area, the insulating value achieved must be at least R-20.0 (RSI 3.52); insulation of the crawl space (including the header area): for the exterior walls (including the header area), the insulating value achieved must be at least R-17.0 (RSI 3.0), while for the floor area above the crawl space, the insulating value achieved must be at least R-24.0 (RSI 4.23); insulation of exposed floors: the insulating value achieved must be at least R-29.5 (RSI 5.20).
	A2	Sealing <ul style="list-style-type: none"> Water-proof sealing of the foundations. Air sealing of the envelope of the dwelling or of a portion of it (walls, doors, windows, skylights, etc.).
	A3	Installation of doors or windows <ul style="list-style-type: none"> Replacement or addition of doors, windows and skylights with ENERGY STAR qualified models for the climate zone where the dwelling is located.
	A4	Installation of a green or white roof <ul style="list-style-type: none"> Installation of a living roof.² Replacement of a flat roof or a roof with a slope of under 2 in the vertical rise for every 12 units horizontally (2:12) or at 16.7% by a reflecting roof.³
Work relating to the mechanical systems of the dwelling	B1	Heating system <ul style="list-style-type: none"> Replacement of an indoor wood-burning system or appliance with one of the following: <ul style="list-style-type: none"> an indoor wood-burning system or appliance that complies with the CSA-B415.1-10 standard or the 40 CFR Part 60 Subpart AAA standard of the Environmental Protection Agency (EPA) of the United States on wood-burning appliances. However, appliances not tested by the EPA are not eligible unless they have been certified under the CSA-B415.1-10 standard; an indoor pellet-burning appliance (including stoves, furnaces and boilers that burn wood, corn, grain or cherry pits); an indoor masonry heater. Replacement of a solid fuel-fired outdoor boiler with an outdoor wood-burning heating system that complies with the CAN/CSA-B415.1 standard or the Outdoor Wood-fired Hydronic Heater program of the Environmental Protection Agency (EPA) (OWHH Method 28, phase 1 or 2), provided the capacity of the new system is equal to or smaller than the capacity of the one it replaces. Installation of an ENERGY STAR qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements: <ul style="list-style-type: none"> a Seasonal Energy Efficiency Ratio (SEER) of 15.0; an Energy Efficiency Ratio (EER) of 12.5; a Heating Seasonal Performance Factor (HSPF) of 7.4 for region V; a heating capacity of 12 000 Btu/h. Installation of a geothermal system certified by the Canadian GeoExchange Coalition (CGC). A CGC-certified company must install the heat pump in accordance with the CAN/CSA-C448-16 standard. The CGC must also certify the system after installation. Replacement of the heat pump of an existing geothermal system. A company certified by the Canadian GeoExchange Coalition (CGC) must install the heat pump in accordance with the CAN/CSA-C448-16 standard. Replacement of a heating oil system with a system using propane or natural gas, provided the new system uses one of the following heating appliances: <ul style="list-style-type: none"> an ENERGY STAR qualified furnace with an annual fuel utilization efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor; a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home; an ENERGY STAR qualified boiler with an AFUE of at least 90%. Replacement of a heating oil, propane or natural gas system with a system using electricity. Replacement of a heating oil, propane, natural gas or electricity system with a qualified integrated mechanical system (IMS) that is CSA-P.10-07 certified and achieves the premium performance rating.⁴ Installation of solar thermal panels that comply with the CAN/CSA-F378-11 standard. Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378-11 standards.

	Code	Work covered and required standards
Work relating to the mechanical systems of the dwelling	B2	Air conditioning system <ul style="list-style-type: none"> Replacement of a window air-conditioning unit or central air-conditioning system with an ENERGY STAR qualified central split or ductless minisplit air-conditioning system including an outdoor unit and at least one indoor head per floor (excluding the basement), provided the appliance has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements: <ul style="list-style-type: none"> a Seasonal Energy Efficiency Ratio (SEER) of 15.0; an Energy Efficiency Ratio (EER) of 12.5. Replacement of a central air-conditioning system with an ENERGY STAR qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements: <ul style="list-style-type: none"> a Seasonal Energy Efficiency Ratio (SEER) of 15.0; an Energy Efficiency Ratio (EER) of 12.5; a Heating Seasonal Performance Factor (HSPF) of 7.4 for region V; a heating capacity of 12 000 Btu/h.
	B3	Water heating system <ul style="list-style-type: none"> Replacement of an oil-fired water heater with a water heater using propane or natural gas, provided the new water heater is one of the following: <ul style="list-style-type: none"> an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.90; a condensing storage-type water heater that has a thermal efficiency of at least 95%. Replacement of a heating oil, propane or natural gas water heater with a water heater using electricity. Installation of a solar hot water system that provides a minimum energy contribution of seven gigajoules per year (GJ/yr) and is CAN/CSA-F379-09 certified, provided the system appears on the CanmetENERGY Performance Directory of Solar Domestic Hot Water Systems. Installation of a drain-water heat recovery system. Installation of solar thermal panels that comply with the CAN/CSA-F378-11 standard. Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378-11 standards.
	B4	Ventilation system <ul style="list-style-type: none"> Installation of an ENERGY STAR qualified heat recovery ventilator or energy-recovery ventilator certified by the Home Ventilating Institute (HVI) and listed in Section 3 of their product directory (Certified Home Ventilating Products Directory). In addition, where installation makes it possible to replace an older ventilator, the new appliance must be more efficient than the older one.
Water conservation and quality (unless the eligible dwelling is a cottage) ⁵	C	<ul style="list-style-type: none"> Installation of an underground rain water recovery tank. Restoration of a buffer strip, in accordance with the requirements of the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains.⁶ Construction, renovation, modification or rebuilding of a system for the discharge, collection and disposal of waste water, toilet effluents or grey water in accordance with the Regulation respecting waste water disposal systems for isolated dwellings. Note that work can be recognized only if it is carried out under a contract entered into before April 1, 2017. However, if the work is carried out under a contract entered into after March 31, 2017, it may give entitlement to the tax credit for the upgrading of residential waste water treatment systems. For more information, see form TP-1029.AE-V, <i>Tax Credit for the Upgrading of Residential Waste Water Treatment Systems</i>.
Soil quality	D	<ul style="list-style-type: none"> Decontamination of fuel oil-contaminated soil, in accordance with the requirements of the Soil Protection and Contaminated Sites Rehabilitation Policy.⁷

	Code	Work covered and required standards
Other renewable energy devices	E	<ul style="list-style-type: none"> • Installation of photovoltaic solar panels that comply with the CAN/CSA-C61215-08 standard. • Installation of a domestic wind turbine that complies with the CAN/CSA-C61400-2-08 standard.

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1. For the purposes of these standards, the R factor is a symbol representing the thermal resistance of materials in imperial units. The factor is called the RSI value in the international measurement system.
 2. For greater clarity, a living roof is a roof that is partially or completely covered in vegetation. It is comprised of a waterproofing membrane, a drainage membrane and a growing medium to protect the roof and sustain vegetation.
 3. Authorized covers are white materials, materials painted white or covered with a reflective coating or white ballast, or materials with a solar reflectance index (SRI) of at least 78 in accordance with the manufacturer's specifications.
 4. This system encompasses the domestic heating, ventilation and heat recovery functions.
 5. An eligible dwelling will not be considered a cottage if the dwelling is an individual house or a permanently installed manufactured home or mobile home constituting the individual's principal place of residence.
 6. This policy is applied in accordance with municipal zoning and urban planning bylaws.
 7. This policy is published by Les Publications du Québec and available on the website of the Ministère de l'Environnement et de la Lutte contre les changements climatiques at environnement.gouv.qc.ca.