

## Tax Credit for the Upgrading of Residential Waste Water Treatment Systems 2024

Complete this form to claim the tax credit for the upgrading of residential waste water treatment systems on line 462 of your 2024 income tax return.

You can claim this refundable tax credit for the 2017 to 2027 taxation years if you or your spouse paid qualified expenditures for the upgrading of a system for the discharge, collection and disposal of waste water from your principal place of residence or your cottage under a contract entered into with a qualified contractor after March 31, 2017, and before April 1, 2027.

The maximum amount of the tax credit is \$5,500 per eligible dwelling.

You must take into account only the expenditures paid in **2024**.

Before completing this form and claiming the tax credit in your income tax return, you must have the contractor who carried out 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*. This certificate confirms that the goods and services used in the work on the residential waste water treatment systems comply, where required, with the standards set out in the *Regulation respecting waste water disposal systems for isolated dwellings*.

If you are the co-owner of the eligible dwelling, you can split the tax credit with the other co-owners. In such a case, each co-owner must complete a separate copy of form TP-1029.AE-V.

If your dwelling is a unit in a condominium and your syndicate of co-owners paid the expenditures, you must, before completing this form, obtain a duly completed and signed copy of the *Information Return – Tax Credit for the Upgrading of Residential Waste Water Treatment Systems* (form TP-1029.AE.D-V) from your syndicate of co-owners. If you are the owner of an immovable containing more than one dwelling, the tax credit will be calculated according to the percentage of the immovable's total area that your dwelling occupies.

You must enclose form TP-1029.AE-V with your 2024 income tax return. Do not enclose any supporting documents (plans, estimates, invoices, etc.) or forms TP-1029.AE.A-V or TP-1029.AE.D-V with the return. However, you must keep them in case we ask for them.

If you did not receive a copy of form TP-1029.AE.A-V from the contractor, you will not be able to claim the tax credit for the qualified expenditures in your 2024 income tax return. However, once you do receive the form, you can amend your income tax return to claim this tax credit for the 2024 taxation year.

**Read the information on page 7 before completing this form.**

### 1 Information about you

Last name	First name
1 <input type="text"/>	2 <input type="text"/>
Social insurance number	
3 <input type="text"/>	

### 2 Information about the dwelling

#### 2.1 Address

Is the address of the dwelling for which you are claiming the tax credit the same as the address given in your income tax return? 10 1 ☐ Yes 2 ☐ No

If you answered **No**, enter the address below.

Apartment	Number	Street, PO Box
11 <input type="text"/>	<input type="text"/>	<input type="text"/>
City, town or municipality		Province
12 <input type="text"/>		Q C
		Postal code
		13 <input type="text"/>

#### 2.2 Year in which construction of the dwelling was completed

14

Y Y Y Y



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## 2.3 Co-owner(s) (if applicable)

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

1	Last name										First name										1	
	22										23											
	Social insurance number																					
24																				2		
2	Last name										First name										2	
	22										23											
	Social insurance number																					
24																						

## 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 7 of this form.

If the work was done to a condominium or an immovable containing more than one dwelling, see the information for these types of dwellings on page 7 before completing this section.

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.

1	Name																				1											
	30																															
	Québec enterprise number (NEQ)										QST registration number											Licence number <sup>1</sup>										
	31										32											33										
	Date of the service contract										Eligible amount (including taxes)											Amount paid in <b>2024</b>										
34										35										36										2		
2	Name																				2											
	30																															
	Québec enterprise number (NEQ)										QST registration number											Licence number										
	31										32											33										
	Date of the service contract										Eligible amount (including taxes)											Amount paid in <b>2024</b>										
34										35										36										3		
3	Name																				3											
	30																															
	Québec enterprise number (NEQ)										QST registration number											Licence number										
	31										32											33										
	Date of the service contract										Eligible amount (including taxes)											Amount paid in <b>2024</b>										
34										35										36												

1. Enter, if applicable, the number of the licence issued by the Régie du bâtiment du Québec.



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

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

  

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

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

Complete this section if the goods used in the work were purchased from a merchant other than the contractor(s) mentioned in section 3.1. Do not include the cost of those 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 those goods, see "Qualified expenditures" on page 7 of this form.

If the work was done to a condominium or an immovable containing more than one dwelling, see the information for these types of dwellings on page 7.

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												1		
	41														
	QST registration number				Eligible amount (including taxes)				Amount paid in 2024						
	42				43				44						
				T Q											

  

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

  

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

  

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

  

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



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### 3.3 Cost of permit(s)

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

If the work was done to a condominium or an immovable containing more than one dwelling, see the information for these types of dwellings on page 7.

51

Enter the amount paid in **2024** with respect to the amount on line 51.

52

## 4 Tax credit for the upgrading of residential waste water treatment systems

Depending on your type of dwelling, do one of the calculations below.

### 4.1 Immovable containing a single dwelling

Do the following calculation if you live in an immovable containing a single dwelling (for example, a single-family dwelling).

Total of lines 36, 44 and 52

Government assistance (the portion over \$2,500), non-government assistance, refunds, reimbursements or any other form of assistance you received or are entitled to receive for the recognized work

#### IMPORTANT

- Do not include an amount of assistance already entered on line 102 of form TP-1029.AE-V for 2017 to 2023.
- The amount entered on this line must not exceed the amount entered on line 101.

Subtract line 102 from line 101.

Qualified expenditure for 2024

101	<input type="text"/>
102	<input type="text"/>
103	<input type="text"/>

Qualified expenditure for 2017 to 2023 with respect to the eligible dwelling (line 103 of form TP-1029.AE-V for the years mentioned above or the amount you would have entered on that line had you completed that form)

Subtract line 105 from line 104. If the result is negative, enter 0.

Subtract line 106 from line 103. If the result is negative, enter 0.

Multiply line 110 by 20%.

Maximum amount per eligible dwelling

Amount claimed on line 462 of your 2017 to 2023 income tax returns for the eligible dwelling

Amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their 2017 to 2023 returns

Add lines 113 and 114.

Subtract line 115 from line 112. If the result is negative, enter 0.

Enter the amount from line 111 or line 116, **whichever is less**.

Amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their **2024** return

Subtract line 120 from line 117. Enter the result on line 462 of your return.

**Tax credit for the upgrading of residential waste water treatment systems**

104	2,500	00
105	<input type="text"/>	<input type="text"/>
106	<input type="text"/>	<input type="text"/>
110	<input type="text"/>	<input type="text"/>
111	<input type="text"/>	<input type="text"/>

112	5,500	00
113	<input type="text"/>	<input type="text"/>
114	<input type="text"/>	<input type="text"/>
115	<input type="text"/>	<input type="text"/>
116	<input type="text"/>	<input type="text"/>

117	<input type="text"/>	<input type="text"/>
120	<input type="text"/>	<input type="text"/>
121	<input type="text"/>	<input type="text"/>



## 4.2 Condominium

Do the following calculation if you live in a condominium. You must have received a duly completed copy of form TP-1029.AE.D-V from your syndicate of co-owners.

Before completing the work chart, see "Condominium" on page 7 of this form.

Total of lines 36, 44 and 52

Government assistance (the portion over \$2,500), non-government assistance, refunds, reimbursements or any other form of assistance that you received or are entitled to receive for the recognized work and that relates to your unit's share of these amounts

### IMPORTANT

- Do not include an amount of assistance already entered on line 202 of form TP-1029.AE-V for 2017 to 2023.
- The amount entered on this line must not exceed the amount entered on line 201.

Subtract line 202 from line 201.

**Qualified expenditure for 2024**

Multiply your share by 2,500.

Your share<sup>2</sup>

204.1  % × **2,500** ▶

Qualified expenditure for 2017 to 2023 with respect to the eligible dwelling (line 203 of form TP-1029.AE-V for the years mentioned above or the amount you would have entered on that line had you completed that form)

Subtract line 205 from line 204. If the result is negative, enter 0.

Subtract line 206 from line 203. If the result is negative, enter 0.

Multiply line 210 by 20%.

Maximum amount per eligible dwelling

Your share<sup>2</sup>

**Maximum**

211.1  % × **5,500** = 211.2  ▶

Amount claimed on line 462 of your 2017 to 2023 income tax returns for the eligible dwelling

Amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their 2017 to 2023 returns

Add lines 213 and 214.

Subtract line 215 from line 212. If the result is negative, enter 0.

Enter the amount from line 211 or line 216, **whichever is less**.

Amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their **2024** return

Subtract line 220 from line 217. Enter the result on line 462 of your return.

**Tax credit for the upgrading of residential waste water treatment systems**

2. See line 121 of form TP-1029.AE.D-V. The percentages entered on lines 204.1 and 211.1 must be identical.



### 4.3 Immovable containing more than one dwelling

Do the following calculation if you live in an immovable that contains more than one dwelling and is not a condominium. You can claim the credit only for the portion of the immovable's habitable area that your eligible dwelling occupies.

Before completing the work chart, see "Owner of an immovable containing more than one dwelling" on page 7 of this form.

Total of lines 36, 44 and 52

Government assistance (the portion over \$2,500), non-government assistance, refunds, reimbursements or any other form of assistance that you received or are entitled to receive for the recognized work and that relates to the portion of the unit used for personal purposes

#### IMPORTANT

- Do not include an amount of assistance already entered on line 302 of form TP-1029.AE-V for 2017 to 2023.
- The amount entered on this line must not exceed the amount entered on line 301.

Subtract line 302 from line 301.

**Qualified expenditure for 2024**

Multiply by 2,500 the percentage of the immovable's habitable area that your eligible dwelling occupies.

Personal-use portion  
of the immovable<sup>3</sup>

304.1 % × 2,500 ▶

Qualified expenditure for 2017 to 2023 with respect to the eligible dwelling (line 303 of form TP-1029.AE-V for the years mentioned above or the amount you would have entered on that line had you completed that form)

Subtract line 305 from line 304. If the result is negative, enter 0.

Subtract line 306 from line 303. If the result is negative, enter 0.

Multiply line 310 by 20%.

Maximum amount per eligible dwelling

Personal-use portion  
of the immovable<sup>3</sup>

311.1 % × 5,500 = 311.2 Maximum ▶

Amount claimed on line 462 of your 2017 to 2023 income tax returns for the eligible dwelling

Amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their 2017 to 2023 returns

Add lines 313 and 314.

Subtract line 315 from line 312. If the result is negative, enter 0.

Enter the amount from line 311 or line 316, **whichever is less**.

Amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their 2024 return

Subtract line 320 from line 317. Enter the result on line 462 of your return.

**Tax credit for the upgrading of residential waste water treatment systems**

3. Determine the percentage by dividing the total area of your dwelling by the total habitable area of the immovable, then multiplying the result by 100. The percentages entered on lines 304.1 and 311.1 must be identical.



# Information

In order to claim the tax credit for the upgrading of residential waste water treatment systems, you must meet all the following conditions:

- You were resident in Québec on December 31, 2024, or, if you ceased to reside in Canada in 2024, you were resident in Québec on the day on which you ceased to reside in Canada.
- You were the **owner** or **co-owner** of the eligible dwelling when the expenditures were incurred.
- You are claiming the tax credit for qualified expenditures **paid in 2024**.

## NOTE

If you are filing this form on behalf of a person who died in 2024, the deceased must have been resident in Québec on the date of their death.

## Eligible dwelling

In order to be eligible, the dwelling must meet the following conditions:

- It is located in Québec.
- Construction was completed by January 1, 2017.
- It 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.
- It is an isolated dwelling<sup>4</sup> within the meaning of the *Regulation respecting waste water disposal systems for isolated dwellings*, or is part of such a dwelling, and falls within the scope of section 2 of the Regulation.
- It was your principal place of residence when the expenditures were incurred. If the dwelling is a cottage, it is suitable for year-round occupancy and is normally occupied by you.

## 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:

- you;
- your spouse on the date the contract was entered into; or
- any other person who was a co-owner (or the spouse of a co-owner) of the dwelling on the date the contract was entered into.

## NOTE

If the eligible dwelling is located in a condominium, the contract must have been entered into by the building's syndicate of co-owners.

## Contractor

The contractor who did the work:

- must not have been the owner or co-owner of the dwelling, nor 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 has 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 an eligible dwelling.

## Qualified expenditures

To qualify for the tax credit, the expenditures for recognized work must have been paid by:

- you (or your legal representative);
- your spouse on the date the expenditures were paid; or
- any other person who was a co-owner of the dwelling on the date the expenditures were incurred.

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>5</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 you or one of the other owners of the dwelling, unless the person is registered for the QST.

## Condominium

If the eligible dwelling is in a condominium, the qualified expenditures include any expenditure paid by the syndicate of co-owners, up to the amount of your unit's share of that expenditure.

In such a case, the syndicate of co-owners must have given you a completed copy of form TP-1029.AE.D-V that describes the work carried out and lists your unit's share of that expenditure.

To calculate the amounts to enter on lines 35, 36, 43, 44, 51, 52 and 202 of this form, based on your unit's share, multiply lines 35, 36, 43, 44, 51, 52 and 102 of form TP-1029.AE.D-V by line 121 of that form.

## Owner of an immovable containing more than one dwelling

If you are the owner of an immovable containing more than one dwelling, you must determine the percentage of the immovable's habitable area that your eligible dwelling occupies. To do so, divide the total area of your dwelling by the total habitable area of the immovable, then multiply the result by 100.

Enter on lines 35, 36, 43, 44, 51, 52 and 302 the amounts based on your unit's share.

4. A single-family or multi-family dwelling is considered an isolated dwelling if it has no more than six bedrooms.

5. 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.

