



### 3 Expenditures that qualify for the tax credit

Enter the information about the repair work in section 3.1. See "Qualified expenditures" on page 5.

#### 3.1 Contractor(s) who did the work

Enter the required information about each contractor that did repair work.

On line 71, enter the amount paid in 2018 in respect of the components mentioned under codes **1 through 13** in Table 1. On line 72, enter the amount paid in 2018 in respect of the components mentioned under codes **14 through 16** in Table 1. On line 73, enter the code(s) corresponding to the type of work done. The codes are listed in Table 1 on page 6.

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

1	65	Name																						
	66	Québec enterprise number (NEQ)					67	QST registration number					67.1	Social insurance number <sup>1</sup>										
	68	Licence number <sup>2</sup>					69	Date of the contract					70	Eligible amount (including taxes) <sup>3</sup>					71	Amount paid in 2018 (codes 1 – 13)				
	72	Amount paid in 2018 (codes 14 – 16)					73	Code																
2	65	Name																						
	66	Québec enterprise number (NEQ)					67	QST registration number					67.1	Social insurance number										
	68	Licence number					69	Date of the contract					70	Eligible amount (including taxes)					71	Amount paid in 2018 (codes 1 – 13)				
	72	Amount paid in 2018 (codes 14 – 16)					73	Code																
3	65	Name																						
	66	Québec enterprise number (NEQ)					67	QST registration number					67.1	Social insurance number										
	68	Licence number					69	Date of the contract					70	Eligible amount (including taxes)					71	Amount paid in 2018 (codes 1 – 13)				
	72	Amount paid in 2018 (codes 14 – 16)					73	Code																
4	65	Name																						
	66	Québec enterprise number (NEQ)					67	QST registration number					67.1	Social insurance number										
	68	Licence number					69	Date of the contract					70	Eligible amount (including taxes)					71	Amount paid in 2018 (codes 1 – 13)				
	72	Amount paid in 2018 (codes 14 – 16)					73	Code																
5	65	Name																						
	66	Québec enterprise number (NEQ)					67	QST registration number					67.1	Social insurance number										
	68	Licence number					69	Date of the contract					70	Eligible amount (including taxes)					71	Amount paid in 2018 (codes 1 – 13)				
	72	Amount paid in 2018 (codes 14 – 16)					73	Code																

1. If you did not complete field 66 or 67, enter the contractor's social insurance number.

2. Enter, as 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. For work covered by codes **14 through 16** in Table 1, the amount on lines 70 **cannot exceed \$5,000** for the building for 2017 and 2018.

### 3.2 Damage assessment expert

TP-1029.RE.D-V (2018-10)

3 of 6

Enter the required information about the damage assessment expert.

On line 86, enter the cost of the services provided by the damage assessment expert. On line 87, enter the amount paid in 2018 in respect of the amount on line 86.

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

Last name		First name	
80	<input type="text"/>	81	<input type="text"/>
Telephone		Extension	
82	<input type="text"/>	<input type="text"/>	
Apartment		Street number	Street name or P.O. box
83	<input type="text"/>	<input type="text"/>	<input type="text"/>
City, town or municipality		Province	Postal code
84	<input type="text"/>	Q C	85 <input type="text"/>
Eligible amount (including taxes)		Amount paid in 2018	
86	<input type="text"/>	87	<input type="text"/>

### 3.3 Cost of permits

Enter, if applicable, the amount of qualified expenditures related to the cost of any permits required

for the repair work, including any studies to obtain the permits. Do not include this amount on lines 70. ....

90	<input type="text"/>
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Enter the amount paid in 2018 in respect of the amount on line 90. ....

91	<input type="text"/>
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## 4 Reimbursement or other assistance

Enter the amount of any government or other assistance, reimbursement or other assistance

(including an indemnity paid under an insurance contract) received or receivable in respect of the **repair work**

or **expert damage assessment services**. ....

95	<input type="text"/>
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Do not include an amount of assistance already entered on line 95 of form TP-1029.RE.D-V for 2017.

## 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.

1	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
2	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
3	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
4	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
5	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
6	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
7	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
8	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
9	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %
10	Unit number	Share of the expenditures
120	<input type="text"/>	121 <input type="text"/> <input type="text"/> %

<b>11</b>	Unit number 120 <input type="text"/>	Share of the expenditures 121 <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %
<b>12</b>	Unit number 120 <input type="text"/>	Share of the expenditures 121 <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %
<b>13</b>	Unit number 120 <input type="text"/>	Share of the expenditures 121 <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %
<b>14</b>	Unit number 120 <input type="text"/>	Share of the expenditures 121 <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %
<b>15</b>	Unit number 120 <input type="text"/>	Share of the expenditures 121 <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %
<b>16</b>	Unit number 120 <input type="text"/>	Share of the expenditures 121 <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %

## 6 Certification

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

Signature of authorized representative of the syndicate of co-owners	Name of authorized representative (please print)	<div style="display: flex; justify-content: space-between; align-items: center;"> <span>Y</span> <span>M</span> <span>D</span> </div> Date

## Eligible dwelling

To be eligible, the building must meet the following conditions:

- It was damaged by flooding in a region covered by the Programme d'aide financière spécifique relatif aux inondations survenues du 5 avril au 16 mai 2017 (special financial assistance program for the flooding from April 5 to May 16, 2017) (the Program).
- It was not the subject, before the recognized work began, of a notice of expropriation, 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 into question.

## Contract

The work must have been carried out under a contract between a contractor and the syndicate of co-owners.

## Important

If your application concerns **both** recognized post-disaster clean-up and preservation work and repair work, or if **not all** the work is recognized work, the contractor must give you a written statement showing the breakdown of the cost of goods and services supplied by the contractor for the different types of work carried out.

## Contractor

The contractor who did the work:

- must have had an establishment in Québec on the date the contract was signed; 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.

## Recognized repair work<sup>4</sup>

To be recognized, repair work must:

- concern the components listed in **Table 1** on page 6; and
- concern damage that a **damage assessment expert** has attributed to flooding in a region covered by the Program.

## Note

- **Replacing** a component mentioned in Table 1 that **cannot be repaired** also constitutes repair work.
- If the dwelling was damaged to such an extent that it is preferable to rebuild it, any work to rebuild the dwelling that is attributable to the components listed in Table 1 is considered to have been done to repair the damage to the dwelling.

## Qualified expenditures

Expenditures qualify for the tax credit if they were paid by the syndicate of co-owners.

Qualified expenditures include:

- the cost of necessary permits, including any studies to obtain them;
- the cost (including taxes) of any goods that:
  - were used to carry out the repair work,
  - were supplied by the contractor or were acquired from a QST-registrant<sup>5</sup> after the flooding began;
- the cost (including taxes) of the services rendered by the contractor in carrying out the repair work; and
- the cost (including taxes) of the services rendered by a damage assessment expert.

## Examples of excluded expenditures:

- expenditures used to finance the cost of services provided by a damage assessment expert or the cost of the repair work;
- expenditures attributable to goods or services supplied by a person with whom you or one of the co-owners is not dealing at arm's length, unless the person is a QST registrant;
- expenditures incurred to acquire property that the syndicate of co-owners used before acquiring it under a contract of lease;
- expenditures related to a part of the dwelling used to earn business or rental income; and
- expenditures used to calculate another tax credit under Québec legislation.

4. The work must comply with all municipal, provincial and federal laws, regulations and policies.

5. A supplier 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.

**Table 1 – Dwelling components on which recognized repair work may be carried out**

<b>Code</b>	<b>Component</b>
1	<b>Structure and concrete</b> Foundations, footings, support beams, load-bearing walls, concrete slabs, dry wells, framing, carports and garages forming part of the structure of a dwelling, and basement entryways.
2	<b>Exterior walls</b> Exterior cladding and chimneys.
3	<b>Roofs</b> Roofing materials.
4	<b>Openings</b> Exterior doors, including doors of garages forming an integral part of the structure of a dwelling, and windows.
5	<b>Insulation</b> Structure, wall, ceiling and subfloor insulation.
6	<b>Electricity</b> Electrical lead, systems and connectors.
7	<b>Plumbing</b> Pipes, sewer connections, water connections and sanitary devices.
8	<b>Floors</b> Subfloors and fixed floor coverings.
9	<b>Interior walls and ceilings</b> Gypsum board, plaster and paint on walls and ceilings, baseboards, ceiling mouldings and interior doors.
10	<b>Bathroom cabinets and sinks</b> Counters, drawers, shelves, cabinets and panels.
11	<b>Interior stairways</b> Stringers, runners, risers and handrails.
12	<b>Heating and ventilation</b> Main and secondary heating systems (especially wood stoves), including conduits, firewood, air exchangers and their conduits, natural gas connections and tanks.
13	<b>Equipment</b> Pumps and wet wells, septic tanks, leaching beds, drinking water supply systems, drinking water filtration and treatment systems, hot water tanks and equipment for disabled persons.
14	<b>Incidental structures of a dwelling<sup>6</sup></b> Detached garages, sheds, porches, balconies, decks, patios and terraces.
15	<b>Landscaping work<sup>6</sup></b> Driveways, walkways, fences, walls and slabs on ground.
16	<b>Other landscaping work<sup>6</sup></b> The portion of the land that may reasonably be considered as facilitating the use and enjoyment of the dwelling, trees and hedges.

6. Any portion of expenditures exceeding the first \$5,000 that is paid in relation to an eligible dwelling during the 2017 and 2018 taxation years for recognized repair work concerning the components specified in codes 14 to 16 may not be taken into account in calculating qualified repair expenditures.