

Senior Assistance Tax Credit 2024

Complete this form if you are an **eligible individual** and you meet at least **one** of the following conditions:

- you were 70 or older on December 31, 2024;
- your spouse on December 31, 2024, is an eligible individual **and** was 70 or older on December 31, 2024.

If you are completing this form for someone who died in 2024, or if your spouse died in 2024, they must have been 70 or older at the time of death, rather than on December 31, 2024.

You do not have to claim the senior assistance tax credit in your income tax return in order to receive it. However, you must complete this form to share this tax credit with your spouse on December 31, 2024, provided they

are an eligible individual. You and your spouse must decide how the amount will be divided between you. If you are sharing the credit, **only one of you** must complete this form and enclose it with the income tax return. Note, however, that **both of you must sign** this form.

You can also complete this form to determine the credit you are entitled to receive. Enter this amount on line 463 of your income tax return.

You and your spouse on December 31, if applicable, must file an income tax return to receive this credit.

Before completing this form, read the information on page 3.

1 Information about you and your spouse on December 31, 2024 (please print)

You	Your spouse on December 31
Your last name	Your spouse's last name
01	04
Your first name	Your spouse's first name
02	05
Your social insurance number	Your spouse's social insurance number
03	06

2 Family income

Amount from line 275 of your income tax return		10	
Amount from line 275 of your spouse's return (spouse on December 31, 2024)	+	12	
Add lines 10 and 12.	Family income =	14	

3 Senior assistance tax credit

If you had a spouse on December 31, 2024, complete section 3.1. Otherwise, complete section 3.2.

3.1 You had a spouse on December 31, 2024

Check the box(es) corresponding to your situation. If you check **both boxes**, complete section **3.1.1**. If you check **only one box**, complete section **3.1.2**.

- ☐ You were 70 or older on December 31, 2024.
- ☐ Your spouse is an eligible individual **and** was 70 or older on December 31, 2024.



3.1.1 Maximum tax credit of \$4,000

Maximum tax credit

Amount from line 14

Subtract line 22 from line 20. If the result is **negative**, enter 0.Subtract line 26 from line 18. If the result is **negative**, enter 0.

Amount of the tax credit your spouse on December 31, 2024, will be claiming.

Your spouse must enter the amount from line 30 on line 463 of their return.

Subtract line 30 from line 28.

Enter the result on line 463 of your return.

20		
- 22	44,015	00
= 24		

× 5.31%

Amount you are entitled to

18	4,000	00
26		
28		
30		
32		

3.1.2 Maximum tax credit of \$2,000

Maximum tax credit

Amount from line 14

Subtract line 38 from line 36. If the result is **negative**, enter 0.Subtract line 42 from line 34. If the result is **negative**, enter 0.**If your spouse on December 31, 2024, is an eligible individual**, enter the amount of the tax credit they will be claiming.**Your spouse must enter the amount from line 46 on line 463 of their return.**

Subtract line 46 from line 44.

Enter the result on line 463 of your return.

36		
- 38	44,015	00
= 40		

× 5.31%

Amount you are entitled to

34	2,000	00
42		
44		
46		
48		

3.2 You did not have a spouse on December 31, 2024

Maximum tax credit

Amount from line 14

Subtract line 54 from line 52. If the result is **negative**, enter 0.Subtract line 58 from line 50. If the result is **negative**, enter 0.

Enter the result on line 463 of your return.

52		
- 54	27,065	00
= 56		

× 5.31%

Senior assistance tax credit

50	2,000	00
58		
60		

4 Agreement between spouses for sharing the tax credit

If your spouse on December 31 is an eligible individual, both of you must sign below.

We agree to share the senior assistance tax credit as determined in Part 3.

Claimant's signature

Spouse's signature

Date



15D4 ZZ 49536852

Information

Eligible individual

To be considered an eligible individual, you must have met the following requirements on December 31, 2024:¹

- You were resident in Québec **or**, if you were not resident in Québec, you were resident in Québec in a previous year and your spouse on December 31, 2024, is deemed to have been resident in Québec throughout 2024.
- You or your spouse on December 31 was:
 - a Canadian citizen,
 - a permanent resident **or** a protected person within the meaning of the *Immigration and Refugee Protection Act*, or
 - a temporary resident **or** the holder of a temporary resident permit, within the meaning of the *Immigration and Refugee Protection Act*, who had been living in Canada for 18 months.

You are not considered an eligible individual if, you were confined to a prison or similar institution on December 31, 2024, **and**, in 2024, you were confined for one or more periods totalling more than 183 days.

Spouse on December 31, 2024

The person who:

- was your spouse at the end of that day and **from whom you were not living separate** and apart at that time **because of the breakdown of your relationship**. If, on December 31, 2024, you and your spouse were separated because of the breakdown of your relationship and your separation lasted fewer than 90 days, you are considered to have had a spouse on December 31, 2024; or
- was your spouse at the time of his or her death in 2024, provided you and your spouse had not been living separate and apart for 90 days or more at that time because of the breakdown of your relationship and you did not have a new spouse on December 31, 2024.

Family income

To be eligible for the tax credit, your family income **must not exceed** the amount shown in the table below, based on your situation.

Situation	Maximum family income
Your spouse is an eligible individual and you both were 70 or older on December 31, 2024.	\$119,345
Your spouse is not an eligible individual or only one of you was 70 or older on December 31, 2024.	\$81,680
You did not have a spouse on December 31.	\$64,730

You or your spouse was not resident in Canada for the entire year

If you or your spouse on December 31, 2024, was not resident in Canada for the entire year, your family income includes all the income that you and your spouse earned, including while not resident in Canada.

1. For a person who died in 2024, the conditions for eligibility must be met at the person's time of death instead of on December 31, 2024.

