

15AZ ZZ 49536590

### 3 Expenses included in rent

Complete the work chart below to calculate the cost of eligible services included in your rent. See the information on pages 4 through 6.

	1 Monthly rent	2 Basic amount	3 Laundry service	4 Housekeeping service	5 Meal service	6 Nursing service	7 Personal care service	8 Add boxes 2 through 7. See the information on pages 4 through 6 for the <b>maximum</b> you can enter.
January								10
February								+ 11
March								+ 12
April								+ 13
May								+ 14
June								+ 15
July								+ 16
August								+ 17
September								+ 18
October								+ 19
November								+ 20
December								+ 21
Add up the amounts in each column. <b>Carry the result to line 22 of column 8 in Schedule J of your income tax return.</b>								= 22

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If your spouse **also** lived in a private seniors' residence but you did not live together, complete the work chart in Part 4 to calculate the cost of eligible services included in their rent.

4 Your spouse also lived in a private seniors' residence but you did not live together

Complete this part only if your spouse **also** lived in a private seniors' residence but you did not live together.

**NOTE**  
Do not complete this part if your spouse is not eligible for the tax credit (for example, they were under 70 on December 31 of the year concerned).

Street number

07

Street name, PO box

City, town or municipality

08

Postal code

09

Area code

09.1

Telephone

Complete the work chart below to calculate the cost of eligible services included in your spouse's rent. See the information on pages 4 through 6.

	1 Monthly rent	2 Basic amount	3 Laundry service	4 Housekeeping service	5 Meal service	6 Nursing service	7 Personal care service	8 Add boxes 2 through 7. See the information on pages 4 through 6 for the <b>maximum</b> you can enter.
January								10
February								+ 11
March								+ 12
April								+ 13
May								+ 14
June								+ 15
July								+ 16
August								+ 17
September								+ 18
October								+ 19
November								+ 20
December								+ 21
								= 23

Add up the amounts in each column.  
Carry the result to line 23 of column 8 in Schedule J of your income tax return.

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## Completing the work chart

To complete the work chart, refer to:

- the **schedule to your lease**, for the list of services included in your rent;
- one of the two tables** for calculating your eligible expenses based on the cost of your rent (below and on page 5).

Use Table 1 if:

- you either lived by yourself or were housing someone who was not your spouse;
- you lived with one or more co-tenants and none of them was your spouse; **or**
- your spouse was your only co-tenant and they were under 70.

Use Table 2 (on page 5) if your spouse was your only co-tenant and you were both 70 or older.

## Special cases

- Contact us if, during the year, you:
  - became the spouse on December 31 of a person 70 or older;
  - separated from your spouse; or
  - lived with your spouse **and** one or more co-tenants.
- If your spouse died during the year and you had been living together, first use Table 2 and then use Table 1 for the months following your spouse's death.

Table 1 – Table for calculating monthly expenses on an individual basis

Column	Home-support service	Percentage of your monthly rent	Minimum amount	Maximum amount
2	Basic amount	15%	\$150	\$375
3	Laundry service (care of clothing and household linens)	5%	\$50	\$125
4	Housekeeping service	5%	\$50	\$125
5	Meal service (meal preparation or delivery)			
	• One meal a day	10%	\$100	\$200
	• Two meals a day	15%	\$150	\$300
	• Three meals a day	20%	\$200	\$400
6	Nursing service	10%	\$100	\$250
7	Personal care service			
	• Basic amount	10%	\$100	\$350
	• Supplement for a dependent senior <sup>1</sup>	10%	\$100	10% of your monthly rent
8	Cost of services included in rent (total of columns 2 to 7)			
	• Non-dependent senior	N/A	N/A	65% of your monthly rent
	• Dependent senior <sup>1</sup>			75% of your monthly rent

1. A person is considered dependent 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).



Table 2 – Table for calculating monthly expenses for a couple where **both spouses are 70 or older**

Column	Home-support service	Percentage of your monthly rent	Minimum amount	Maximum amount
2	Basic amount	12%	\$150	\$375
3	Laundry service (care of clothing and household linens)	5%	\$75	\$125
4	Housekeeping service	4%	\$50	\$125
5	Meal service <sup>2</sup> (meal preparation or delivery)			
	• One meal a day	14%	\$200	\$400
	• Two meals a day	21%	\$300	\$600
	• Three meals a day	26%	\$400	\$800
6	Nursing service	8%	\$100	\$250
7	Personal care service			
	• Basic amount	15%	\$200	\$600
	• Supplement for a dependent senior <sup>3</sup>	10% <sup>4</sup>	\$200	10% <sup>4</sup> of your monthly rent
8	Cost of services included in rent (total of columns 2 to 7)			
	• Non-dependent senior	N/A	N/A	70% of your monthly rent
	• Dependent senior <sup>3</sup> (you or your spouse)			80% of your monthly rent

**Column 1**

- If you were the only tenant of your dwelling, enter the amount of your rent for each month.
- If you lived with one or more co-tenants and none of them was your spouse, divide the monthly rent by the total number of people living in the dwelling and enter the result in column 1.
- If you lived only with your spouse, enter your monthly rent, regardless of who paid the rent or how you shared it.

**NOTE**

If you or your spouse received (or is entitled to receive) a reimbursement of a portion of your rent, the reimbursement reduces the amount of rent that you can enter in column 1. However, financial assistance received in a form other than a reimbursement and the use of which you are not required to account for (such as the shelter allowance) does not reduce the amount of rent that you can enter in column 1.

**Column 2**

Enter the basic amount to which you are entitled according to your situation. The information you need to calculate the basic amount is on the first line of the table that applies to your situation. If you do not have a schedule to your lease, the basic amount is the only eligible expense included in your rent and you should leave columns 3 through 7 blank.

**Example 1**

Throughout the year, Theresa lived alone in a private seniors' residence. Since she lived alone, she must refer to Table 1. Her monthly rent was \$1,500. According to the table, her basic amount corresponds to 15% of her monthly rent, for a minimum of \$150 and a maximum of \$375. Since 15% of \$1,500 is \$225, Theresa must enter \$225 in each of the boxes in column 2.

**Example 2**

Emilio and Marge are both 70 and paid \$3,500 per month in rent for their apartment in a private seniors' residence. Because they lived together and were both 70, Emilio (who is applying for the credit on behalf of the couple) must refer to Table 2. According to the table, their basic amount corresponds to 12% of their monthly rent, for a minimum of \$150 and a maximum of \$375. Since 12% of \$3,500 is \$420 (more than the maximum basic amount), he must enter the maximum basic amount of \$375 in each of the boxes in column 2.

- Each meal (breakfast, lunch and supper) shown in the schedule to the lease must be counted as a single meal, even if it is provided for both you and your spouse. For example, if the schedule to the lease shows that breakfast is provided every day for both of you, it counts as only one meal per day.
- See note 1 on page 4.
- If both you **and** your spouse are considered dependent seniors, the rate is 20%.



### Columns 3 through 7

Each of these columns corresponds to a service that may be included in your monthly rent. Consult the schedule to your lease to find out if any of these services are included in your rent. Then, refer to the table that applies to your situation for the monthly amount that you can enter in each of the columns.

You can enter an amount only if the schedule to your lease specifies the following:

#### Required information in the schedule to the lease

Column	Service	Required information
3	Laundry service	The service was provided for your bedding or clothing at least once a week.
4	Housekeeping service	The service was provided at least once every two weeks.
5	Meal service	At least one meal (breakfast, lunch or dinner) was provided daily.
6	Nursing service	A nurse or nursing assistant was present at least three hours a day, every day.
7	Personal care service	A personal care attendant was present at least seven hours a day, every day.

#### NOTE

If you or your spouse received (or is entitled to receive) a reimbursement of a portion of your eligible expenses, the reimbursement reduces the amount of such expenses that you can enter in columns 3 through 7. However, financial assistance received in a form other than a reimbursement and the use of which you are not required to account for does not reduce the amount of your eligible expenses.

### Column 8

If you used Table 1, enter the **lesser** of the following amounts:

- the total of the amounts in columns 2 through 7;
- 65% of the rent you paid for each month (or 75% if you are a dependent senior).

If you used Table 2, enter the **lesser** of the following amounts:

- the total of the amounts in columns 2 through 7;
- 70% of the rent you paid for each month (or 80% if you or your spouse is a dependent senior).

### Example

Throughout the year, Mary lived alone in her room in a private seniors' residence. The schedule to her lease states that a housekeeping service, three meals a day and a nursing service were included in her rent. Her monthly rent was \$930 from January to June and \$1,020 from July to December. Given her situation, Mary must use Table 1.

For January to June, she enters the following amounts in the work chart:

Column	Amount	Explanation
1	\$930	Monthly rent for January to June
2	\$150	Minimum amount listed in the table, since 15% of the rent is less than the minimum amount ( $15\% \times \$930 = \$139.50$ )
4	\$50	Minimum amount, since $5\% \times \$930 = \$46.50$
5	\$200	Minimum amount, since $20\% \times \$930 = \$186$
6	\$100	Minimum amount, since $10\% \times \$930 = \$93$
8	\$500	Total of the amounts from columns 2, 4, 5 and 6, since it is less than 65% of the monthly rent

Mary must do the calculations again for July to December. This time, she enters the actual cost of each service in columns 2, 4, 5 and 6, since they are greater than the minimum amounts in Table 1 and less than the maximum amounts. She enters the following amounts in the work chart:

Column	Amount	Explanation
1	\$1,020	Monthly rent for July to December
2	\$153	15% of the monthly rent
4	\$51	5% of the monthly rent
5	\$204	20% of the monthly rent
6	\$102	10% of the monthly rent
8	\$510	Total of the amounts from columns 2, 4, 5 and 6, since it is less than 65% of the monthly rent

Mary must then calculate the annual cost of the services included in her rent by adding all of the amounts in column 8.

The total cost is \$6,060. She must enter that amount on line 22 of Part 3.

