



Important

- If, on December 31, 2016, you had a spouse who ordinarily lived with you, **only one** of you can complete Schedule D to claim the solidarity tax credit for both of you. If your spouse did not ordinarily live with you, you must each complete a separate Schedule D to claim the credit.
- Complete this schedule based on your situation on **December 31, 2016**. Terms underlined in blue are defined on the reverse. Be sure to **read the definitions** before starting.
- In calculating the amount of your tax credit, we will take into account the number of children under 18 for whom you or your spouse received the child assistance payment (information we obtain from Retraite Québec).

A. Information about you

1 Last name _____ Date of birth _____
 2 First name _____ Social insurance number _____

Did you live alone in a dwelling throughout 2016?
 (You are considered to have lived alone if you lived with only one or more people under 18.)

12 Yes No

Is the address of your principal residence (the place you ordinarily live) on December 31, 2016, the same as the address on page 1 of your income tax return?

13 Yes No

If it is **different**, enter it below.

14 Apartment _____ Street number _____ Street name _____
 15 City, town or municipality _____ Province _____ Postal code _____

If, on December 31, 2016, you were a tenant or subtenant of your place of residence, complete lines 32 and 33. If you were the owner, complete lines 35 and 36 (unless your residence was located in a territory where municipal tax bills are not issued, in which case, complete lines 32 and 33). If **none** of these situations apply, go to Part B.

Tenant or subtenant Dwelling number (box A of the RL-31 slip **issued in your name**)
 32 _____ - _____ - _____
 (If you did not receive an RL-31 slip, see the text under "Important" on the reverse.)
 Number from box B of the RL-31 slip **issued in your name** 33 _____

Owner Roll number or cadastral designation (the "numéro matricule" or "désignation cadastrale") shown on your municipal tax bill
 35 _____
 Number of owners living in your dwelling 36 _____

B. Information about your spouse (Complete this part only if you had a spouse on December 31, 2016.)

On December 31, 2016, were you living with your spouse? 40 Yes No

If, on December 31, 2016, your spouse was a tenant or subtenant of your place of residence, complete lines 44 and 46. If he or she was the owner, complete lines 50 and 52 (unless your residence was located in a territory where municipal tax bills are not issued, in which case, complete lines 44 and 46). If **none** of these situations apply, do not complete any of lines 44 through 52.

Spouse who is a tenant or subtenant Dwelling number (box A of the RL-31 slip **issued in your spouse's name**)
 44 _____ - _____ - _____
 (If your spouse did not receive an RL-31 slip, see the text under "Important" on the reverse.)
 Number from box B of the RL-31 slip **issued in your spouse's name** 46 _____

Spouse who is the owner Roll number or cadastral designation (the "numéro matricule" or "désignation cadastrale") shown on your municipal tax bill
 50 _____
 Number of owners living in your dwelling 52 _____

Enclose a copy of this schedule with your return.



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Conditions for claiming the credit

You can claim the solidarity tax credit if you met **all** of the following requirements **on December 31, 2016**:

- You were 18 or older or, if you were younger than 18, you
 - had a spouse;
 - were the father or mother of a child who lived with you; **or**
 - were recognized as an emancipated minor by a competent authority (such as a court).
- You were resident in Québec.
- You or your spouse (see the definition below) 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 the preceding 18 months.

However, you are not eligible for the solidarity tax credit if either of the following applies:

- You were confined to a prison or similar institution on December 31, 2016, and, in 2016, you were confined for one or more periods totalling more than 183 days.
- Someone received the child assistance payment from Retraite Québec with regard to you for the month of December 2016 (unless you turned 18 during that month).

Definitions

Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps and that is equipped with kitchen and bathroom facilities.

Note

A room in a hotel establishment or boarding house is not a dwelling.

Eligible dwelling

A dwelling (for example, a house, a room or an apartment in a duplex or condominium building) located in Québec in which an individual ordinarily lives and that is the individual's principal residence, **excluding**, for example,

- a dwelling in low-rental housing within the meaning of the *Civil Code of Québec* that is an HLM or a dwelling for which the Société d'habitation du Québec agrees to pay an amount towards the rent;
- a dwelling in a facility maintained by a public institution or private institution under agreement (publicly funded) that operates a hospital centre, a residential and long-term care centre (CHSLD) or a rehabilitation centre governed by the *Act respecting health services and social services*;
- a dwelling located in a hospital centre or reception centre within the meaning of the *Act respecting health services and social services for Cree Native persons*;
- a dwelling for which an amount is paid toward rent under a program governed by the *National Housing Act* (for example, a dwelling located in a housing cooperative);
- a dwelling located in a building or residential facility where the services of an intermediate resource or a family-type resource are offered;
- a room located in the principal residence of the landlord where fewer than three rooms are rented or offered for rent, unless the room has either a separate entrance from the outside or sanitary facilities separate from those used by the landlord;
- a room located in a hotel establishment or in a rooming house that is leased or subleased for a period of fewer than 60 consecutive days.

Owner

A person who holds a title deed in the land register.

Spouse

Person from whom you have not been living separate and apart for 90 days or more because of the breakdown of your relationship, and

- to whom you are married;
- with whom you are living in a civil union; or
- who is your **de facto spouse**.

A **de facto spouse** is a person (of the opposite sex or of the same sex) who

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of a child of whom you are also the parent; or
- has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for fewer than 90 days, the 12-month period is considered not to have been interrupted).

Tenant or subtenant

A person who is leasing or subleasing a dwelling and is therefore responsible for paying the rent.

IMPORTANT – If you did not receive an RL-31 slip

Tenants and subtenants of an eligible dwelling

The owner of any building that includes an **eligible dwelling** must issue an RL-31 slip to every person who was a **tenant** or **subtenant** of the dwelling on December 31, 2016. If you or your spouse has not received an RL-31 slip by mid-March 2017, contact the owner of your building. If you are unable to get the slip, contact us.

Owners of a residence located in a territory where municipal tax bills are not issued

In territories where no municipal tax bills are issued, the body that has jurisdiction over the territory must issue an RL-31 slip to every person who, on December 31, 2016, was the **owner** of a residence in that territory. If you or your spouse has not received an RL-31 slip by mid-March 2017, contact the body in question. If you are still unable to get the slip, contact us.

