

Eligibility requirements

You may be eligible for the solidarity tax credit if you met **all** of the following requirements on **December 31, 2022**:

- 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 last 18 months.

However, you are not eligible for the solidarity tax credit in the following cases:

- You were confined to a prison or similar institution on December 31, 2022, and, in 2022, you were confined for one or more periods totalling more than 183 days.
- Retraite Québec made a family allowance payment with regard to you for the month of December 2022 (unless you turned 18 during that month).
- You **and** your spouse (if applicable) were refugee protection claimants on December 31, 2022.

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 rooming 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. The following **are not** eligible dwellings:

- a dwelling in low-rental housing within the meaning of the *Civil Code of Québec*, such as 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

A 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 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 landlord 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, 2022. If you or your spouse has not received an RL-31 slip by mid-March 2023, contact your landlord. If you are still 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, 2022, was the **owner** of a residence in that territory. If you or your spouse has not received an RL-31 slip by mid-March 2023, contact the body in question. If you are still unable to get the slip, contact us.



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