

2.4 Intergenerational home

20 Is the dwelling an intergenerational home?¹ Yes No

If you answered **Yes** to the question on line 20, you can elect, for the period between March 17, 2016, and April 1, 2019, to consider each independent dwelling in the home to be a single-family home that constitutes your principal place of residence. If you so elect, check the box on line 21 and complete this section. Note that, as a result of such an election, each dwelling will be considered an eligible dwelling for purposes of the tax credit. If the home constitutes the principal residence of more than one individual who owns it, an election made by one of the co-owners will be deemed to have been made by all the co-owners.

21 I, _____, elect to consider each independent dwelling in this home to be a single-family home that constitutes my principal place of residence.

Name of person claiming the credit

Signature

Date

2.5 Co-owner(s) (if applicable)

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

1	Last name		First name		1
	22		23		
	Social insurance number				
	24				

2	Last name		First name		2
	22		23		
	Social insurance number				
	24				

3 Information about the work done

3.1 Information about the contractor(s) that did the work

Enter the required information about each contractor who did renovation work on the dwelling.

On line 35, enter the amount of the qualified expenditures related to the work done by the contractor on the eligible dwelling, including any qualified expenditures entered on line 3 of form TP-1029.RV.A-V. To find out which expenditures qualify, see "Qualified expenditures" on pages 6 and 7 of this form.

If the work was done on a building held in divided co-ownership (condominium) or a multiple-unit residential building held in undivided co-ownership, see the information about these types of dwellings on page 7.

On line 36, enter the amount paid in 2019 with respect to the amount on line 35.

On line 37, enter the code(s) corresponding to the work done. If you obtained form TP-1029.RV.A-V from the contractor, use the codes given in section 3.1 of that form. Otherwise, see the list of codes on pages 8 through 10 of this form.

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

1	Name						1
	30						
	Québec enterprise number (NEQ)		QST registration number		Licence number ²		
	31		32		33		
	Date of the renovation contract		Eligible amount (including taxes)		Amount paid in 2019		
	34		35		36		
		Y Y Y Y M M D D					
	Code						
	37						

1. See note 3 on page 6.

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.



3.1 Information about the contractor(s) that did the work (continued)

2	30	Name		
	31	31	32	33
	Québec enterprise number (NEQ)		QST registration number	Licence number
	34	35	36	
	Date of the renovation contract		Eligible amount (including taxes)	Amount paid in 2019
		Y Y Y Y M M D D		
	37	Code		

3	30	Name		
	31	31	32	33
	Québec enterprise number (NEQ)		QST registration number	Licence number
	34	35	36	
	Date of the renovation contract		Eligible amount (including taxes)	Amount paid in 2019
		Y Y Y Y M M D D		
	37	Code		

4	30	Name		
	31	31	32	33
	Québec enterprise number (NEQ)		QST registration number	Licence number
	34	35	36	
	Date of the renovation contract		Eligible amount (including taxes)	Amount paid in 2019
		Y Y Y Y M M D D		
	37	Code		

5	30	Name		
	31	31	32	33
	Québec enterprise number (NEQ)		QST registration number	Licence number
	34	35	36	
	Date of the renovation contract		Eligible amount (including taxes)	Amount paid in 2019
		Y Y Y Y M M D D		
	37	Code		



3.2 Information about the merchant(s) that supplied goods

Complete this section if any renovation materials or appliances were acquired from a supplier other than the contractor(s) mentioned in section 3.1. The cost of such goods must not be included on line 35. Enter the requested information about each merchant.

On line 43, enter the cost of the goods purchased from the merchant, rather than from the contractor. For information on the qualified expenditures related to the goods, see "Qualified expenditures" on pages 6 and 7.

If the work was done on a building held in divided co-ownership (condominium) or a multiple-unit residential building held in undivided co-ownership, see the information about these types of dwellings on page 7.

On line 44, enter the amount paid in 2019 with respect to the amount on line 43.

On line 45, enter the code(s) corresponding to the work for which the goods were purchased. See the list of codes on pages 8 through 10 of this form.

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

1	Name			
	41			
	QST registration number		Eligible amount (including taxes)	Amount paid in 2019
	42	T Q	43	44
Code				
45				

2	Name			
	41			
	QST registration number		Eligible amount (including taxes)	Amount paid in 2019
	42	T Q	43	44
Code				
45				

3	Name			
	41			
	QST registration number		Eligible amount (including taxes)	Amount paid in 2019
	42	T Q	43	44
Code				
45				

4	Name			
	41			
	QST registration number		Eligible amount (including taxes)	Amount paid in 2019
	42	T Q	43	44
Code				
45				

5	Name			
	41			
	QST registration number		Eligible amount (including taxes)	Amount paid in 2019
	42	T Q	43	44
Code				
45				



3.3 Cost of permits

Enter, if applicable, the amount of qualified expenditures related to the cost of any permits required to do the work, including any studies to obtain such permits. Do not include the amount on line 35.

If the work was done on a building held in divided co-ownership (condominium) or a residential building held in undivided co-ownership, see the information about these types of dwellings on page 7.

51

Enter the amount paid in 2019 in respect of the amount on line 51.

52

4 RénoVert tax credit

Add lines 36, 44 and 52.

Government or non-government assistance, refunds, reimbursements or other forms of assistance you received or are entitled to receive for carrying out the recognized eco-friendly renovation work. Do not include amounts received under the Rénoclimat program. Do not include any amounts received under the Rénoclimat program or amounts received since March 31, 2018, under the Chauffez vert program.

Note

- Do not include the amount of assistance entered on line 102 of form TP-1029.RV-V for 2016, 2017 or 2018.
- The amount you enter must not exceed the amount on line 101.

Subtract line 102 from line 101.

Qualified expenditure for 2019 =

101	<input type="text"/>	
- 102	<input type="text"/>	
		▶ 103 <input type="text"/>

Qualified expenditure for 2016, 2017 and 2018 with respect to the eligible dwelling (total of lines 103 of form TP-1029.RV-V for 2016, 2017 and 2018 for the eligible dwelling)

Subtract line 105 from line 104. If the result is **negative**, enter 0.

Subtract line 106 from line 103. If the result is **negative**, enter 0.

104	<input type="text" value="2500000"/>	
- 105	<input type="text"/>	
		▶ 106 <input type="text"/>

Multiply line 107 by 20%.

106	<input type="text"/>	
×	20%	
		= 108 <input type="text"/>
109	<input type="text" value="1000000"/>	

Maximum amount per eligible dwelling

Total amount claimed on line 462 of your 2016, 2017 and 2018 income tax returns with respect to the eligible dwelling

Total amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their 2016, 2017 and 2018 returns

Add lines 110 and 111.

Subtract line 112 from line 109.

110	<input type="text"/>	
+ 111	<input type="text"/>	
		▶ 112 <input type="text"/>
		= 113 <input type="text"/>

Enter the amount from line 108 or line 113, **whichever is less**.

Amount claimed by the other co-owner(s) of the eligible dwelling on line 462 of their 2019 return.

Subtract line 115 from line 114. Enter the result on line 462 of your return.

RénoVert tax credit =

114	<input type="text"/>	
- 115	<input type="text"/>	
		= 116 <input type="text"/>



Information

Person claiming the credit

In order to claim the RénoVert tax credit, all the following statements must be true:

- You were resident in Québec on December 31, 2019, or, if you ceased to be resident in Canada in 2019, you were resident in Québec on the day you ceased to be resident in Canada.
- You **owned** or **co-owned** the eligible dwelling when the expenditures were incurred.
- The eligible dwelling was your principal residence when the expenditures were incurred. If the dwelling is a cottage, it must be winterized and you must normally live in it.
- You are claiming the tax credit in respect of qualified expenditures **paid in 2019**.

Note

- If you are filing this form on behalf of someone who died in 2019, he or she must have been resident in Québec on the date of his or her death.
- If you owned an intergenerational home³ that constitutes your principal residence, you can elect to consider each independent dwelling in the home to be a single-family home that constitutes your principal place of residence and thereby claim the tax credit in respect of each dwelling. In such a case, you must file a separate copy of this form for each independent dwelling in respect of which you are claiming the tax credit.

Eligible dwelling

In order for the dwelling to be eligible, all the following statements must be true:

- The dwelling is located in Québec.
- Construction of the dwelling was completed before January 1, 2016.
- The dwelling must not be the object of an expropriation notice, 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 of the dwelling into question.
- The dwelling is one of the following:
 - a single-family detached house, semi-detached house or row house;
 - a permanently installed prefabricated house or mobile home, in other words, one that is:
 - o set on permanent foundations,
 - o permanently connected to an electrical distribution system, and
 - o served by a waterworks and sewer system, by an artesian well and a septic tank, or by a combination thereof;
 - an apartment in a building held in divided co-ownership (condominium);
 - an apartment in a multiple-unit residential building and either held in undivided co-ownership or owned by a single owner; or
 - a winterized cottage you normally live in.

Note

A garage or carport can also be eligible, provided it shares all or part of one wall of the eligible dwelling, or if its roof is connected to the dwelling.

Renovation contract

The renovation work must have been carried out under a contract entered into **after March 17, 2016, but before April 1, 2019**, between a contractor and:

- you;
- your spouse on the date the contract was entered into; or
- any other person who was a co-owner (or the spouse of a co-owner) of the dwelling on the date the contract was entered into.

Note

If the dwelling is a unit in a condominium building, the contract can be entered into by the syndicate of co-owners.

Contractor

The contractor who did the work:

- must not have been the owner or co-owner of the renovated dwelling, nor the spouse of the owner or any of the co-owners of the dwelling, on the date the renovation contract was entered into;
- must have had an establishment in Québec on the date the contract was entered into; 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.

Renovation work

The renovation work must have been:

- related to the dwelling's insulation or sealing, to its exterior doors, to its windows, to its heating, cooling, hot water or ventilation systems, or to water conservation or water or soil quality;
- done on existing parts of the eligible dwelling; and
- done in compliance with applicable municipal, provincial and federal policies, regulations and legislation.

Important

Recognized eco-friendly renovation work concerning water conservation and quality is eligible **only** if the eligible dwelling is your **principal place of residence**.

See the list of recognized eco-friendly renovation work on pages 8 to 10.

Qualified expenditures

To qualify for the tax credit, the renovation work expenditures must have been paid by:

- you (or your legal representative);
- your spouse on the date the expenditures were paid; or
- any other person who was a co-owner of the dwelling on the date the expenditures were incurred.

3. Generally, an intergenerational home is a single-family home in which an independent dwelling has been created, allowing a number of generations of the same family to live together while preserving their privacy. This type of dwelling is also known as a multigenerational or bi-generational home.



Qualified expenditures include:

- the cost of any permits required to do the work, including any studies to obtain such permits;
- the cost (including taxes) of any goods that:
 - were used to carry out the work,
 - were supplied by the contractor or were acquired from a merchant that is a QST registrant⁴ after March 17, 2016,
 - meet, where applicable, the energy and environmental standards mentioned in the list of recognized eco-friendly renovation work on pages 8 to 10;
- the cost (including taxes) of the services rendered by the contractor in carrying out the work; and
- the cost of any necessary cleanup.

Examples of excluded expenditures:

- expenditures related to a part of the dwelling that is used to earn business or rental income;
- expenditures used to calculate another tax credit under Québec legislation;
- expenditures incurred to acquire property that you used under a rental contract prior to the acquisition;
- expenditures to finance the cost of the work done;
- expenditures attributable to property or services supplied by a person not dealing at arm's length with you or with another co-owner of the dwelling, unless that person is a QST registrant.

Condominium building

If the eligible dwelling is located in a building held in divided co-ownership, qualified expenditures include any expenditure incurred by the syndicate of co-owners, up to the amount of your unit's share of the expenditure.

The syndicate of co-owners must provide information about the work done and your unit's share of the expenditures by giving you a copy of form TP-1029.RV.D-V.

To calculate the amounts to be entered on lines 35, 36, 43, 44, 51, 52 and 102 of this form, multiply the amounts shown on the corresponding lines of form TP-1029.RV.D-V by the percentage that corresponds to your unit's share.

Residential building held in undivided co-ownership

If the eligible dwelling is located in a multiple-unit residential building held in undivided co-ownership, any expenses related to work done on common areas must be divided according to each co-owner's share of the common expenses.

In other words, for lines 35, 36, 43, 44, 51, 52 and 102, enter the result of the following calculation: the requested amount multiplied by your share of the common expenses (expressed as a percentage).

4. A merchant 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.



Recognized eco-friendly renovation work

	Code	Work covered and required standards
Work relating to the envelope of a dwelling	A1	Insulation of the roof, exterior walls, foundations and exposed floors <ul style="list-style-type: none"> • The insulation materials used for insulation must be certified GREENGUARD or EcoLogo. In addition, the insulating value must satisfy the following standards:¹ <ul style="list-style-type: none"> – insulation of the attic: the insulating value achieved must be at least R-41.0 (RSI 7.22); – insulation of the flat roof or cathedral ceiling: the insulating value achieved must be at least R-28.0 (RSI 4.93); – insulation of the exterior walls: the increase in the insulating value must be at least R-3.8 (RSI 0.67); – insulation of the basement (including the header area): for the walls, the insulating value achieved must be at least R-17.0 (RSI 3.0) while, for the header area, the insulating value achieved must be at least R-20.0 (RSI 3.52); – insulation of the crawl space (including the header area): for the exterior walls (including the header area), the insulating value achieved must be at least R-17.0 (RSI 3.0), while for the floor area above the crawl space, the insulating value achieved must be at least R-24.0 (RSI 4.23); – insulation of exposed floors: the insulating value achieved must be at least R-29.5 (RSI 5.20).
	A2	Sealing <ul style="list-style-type: none"> • Water-proof sealing of the foundations. • Air sealing of the envelope of the dwelling or of a portion of it (walls, doors, windows, skylights, etc.).
	A3	Installation of doors or windows <ul style="list-style-type: none"> • Replacement or addition of doors, windows and skylights with ENERGY STAR qualified models for the climate zone where the dwelling is located.
	A4	Installation of a green or white roof <ul style="list-style-type: none"> • Installation of a living roof.² • Replacement of a flat roof or a roof with a slope of under 2 in the vertical rise for every 12 units horizontally (2:12) or at 16.7% by a reflecting roof.³
Work relating to the mechanical systems of the dwelling	B1	Heating system <ul style="list-style-type: none"> • Replacement of an indoor wood-burning system or appliance with one of the following: <ul style="list-style-type: none"> – an indoor wood-burning system or appliance that complies with the CSA-B415.1-10 standard or the 40 CFR Part 60 Subpart AAA standard of the Environmental Protection Agency (EPA) of the United States on wood-burning appliances. However, appliances not tested by the EPA are not eligible unless they have been certified under the CSA-B415.1-10 standard; – an indoor pellet-burning appliance (including stoves, furnaces and boilers that burn wood, corn, grain or cherry pits); – an indoor masonry heater. • Replacement of a solid fuel-fired outdoor boiler with an outdoor wood-burning heating system that complies with the CAN/CSA-B415.1 standard or the Outdoor Wood-fired Hydronic Heater program of the Environmental Protection Agency (EPA) (OWHH Method 28, phase 1 or 2), provided the capacity of the new system is equal to or smaller than the capacity of the one it replaces. • Installation of an ENERGY STAR qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements: <ul style="list-style-type: none"> – a Seasonal Energy Efficiency Ratio (SEER) of 15.0; – an Energy Efficiency Ratio (EER) of 12.5; – a Heating Seasonal Performance Factor (HSPF) of 7.4 for region V; – a heating capacity of 12 000 Btu/h. • Installation of a geothermal system certified by the Canadian GeoExchange Coalition (CGC). A CGC-certified company must install the heat pump in accordance with the CAN/CSA-C448-16 standard. The CGC must also certify the system after installation. • Replacement of the heat pump of an existing geothermal system. A company certified by the Canadian GeoExchange Coalition (CGC) must install the heat pump in accordance with the CAN/CSA-C448-16 standard. • Replacement of a heating oil system with a system using propane or natural gas, provided the new system uses one of the following heating appliances: <ul style="list-style-type: none"> – an ENERGY STAR qualified furnace with an annual fuel utilization efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor; – a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home; – an ENERGY STAR qualified boiler with an AFUE of at least 90%.



	Code	Work covered and required standards
Work relating to the mechanical systems of the dwelling	B1 (cont.)	<ul style="list-style-type: none"> Replacement of a heating oil, propane or natural gas system with a system using electricity. Replacement of a heating oil, propane, natural gas or electricity system with a qualified integrated mechanical system (IMS) that is CSA-P.10-07 certified and achieves the premium performance rating.⁴ Installation of solar thermal panels that comply with the CAN/CSA-F378-11 standard. Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378-11 standards.
	B2	<p>Air conditioning system</p> <ul style="list-style-type: none"> Replacement of a window air-conditioning unit or central air-conditioning system with an ENERGY STAR qualified central split or ductless minisplit air-conditioning system including an outdoor unit and at least one indoor head per floor (excluding the basement), provided the appliance has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements: <ul style="list-style-type: none"> a Seasonal Energy Efficiency Ratio (SEER) of 15.0; an Energy Efficiency Ratio (EER) of 12.5. Replacement of a central air-conditioning system with an ENERGY STAR qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements: <ul style="list-style-type: none"> a Seasonal Energy Efficiency Ratio (SEER) of 15.0; an Energy Efficiency Ratio (EER) of 12.5; a Heating Seasonal Performance Factor (HSPF) of 7.4 for region V; a heating capacity of 12 000 Btu/h.
	B3	<p>Water heating system</p> <ul style="list-style-type: none"> Replacement of an oil-fired water heater with a water heater using propane or natural gas, provided the new water heater is one of the following: <ul style="list-style-type: none"> an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.90; a condensing storage-type water heater that has a thermal efficiency of at least 95%. Replacement of a heating oil, propane or natural gas water heater with a water heater using electricity. Installation of a solar hot water system that provides a minimum energy contribution of seven gigajoules per year (GJ/yr) and is CAN/CSA-F379-09 certified, provided the system appears on the CanmetENERGY Performance Directory of Solar Domestic Hot Water Systems. Installation of a drain-water heat recovery system. Installation of solar thermal panels that comply with the CAN/CSA-F378-11 standard. Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378-11 standards.
	B4	<p>Ventilation system</p> <ul style="list-style-type: none"> Installation of an ENERGY STAR qualified heat recovery ventilator or energy-recovery ventilator certified by the Home Ventilating Institute (HVI) and listed in Section 3 of their product directory (Certified Home Ventilating Products Directory). In addition, where installation makes it possible to replace an older ventilator, the new appliance must be more efficient than the older one.
Water conservation and quality (unless the eligible dwelling is a cottage) ⁵	C	<ul style="list-style-type: none"> Installation of an underground rain water recovery tank. Restoration of a buffer strip, in accordance with the requirements of the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains.⁶ Construction, renovation, modification or rebuilding of a system for the discharge, collection and disposal of waste water, toilet effluents or grey water in accordance with the Regulation respecting waste water disposal systems for isolated dwellings. Note that work can be recognized only if it is carried out under a contract entered into before April 1, 2017. However, if the work is carried out under a contract entered into after March 31, 2017, it may give entitlement to the tax credit for the upgrading of residential waste water treatment systems. For more information, see form TP-1029.AE-V, <i>Tax Credit for the Upgrading of Residential Waste Water Treatment Systems</i>.
Soil quality	D	<ul style="list-style-type: none"> Decontamination of fuel oil-contaminated soil, in accordance with the requirements of the Soil Protection and Contaminated Sites Rehabilitation Policy.⁷



	Code	Work covered and required standards
Other renewable energy devices	E	<ul style="list-style-type: none"> • Installation of photovoltaic solar panels that comply with the CAN/CSA-C61215-08 standard. • Installation of a domestic wind turbine that complies with the CAN/CSA-C61400-2-08 standard.

1. For the purposes of these standards, the R factor is a symbol representing the thermal resistance of materials in imperial units. The factor is called the RSI value in the international measurement system.
2. For greater clarity, a living roof is a roof that is partially or completely covered in vegetation. It is comprised of a waterproofing membrane, a drainage membrane and a growing medium to protect the roof and sustain vegetation.
3. Authorized covers are white materials, materials painted white or covered with a reflective coating or white ballast, or materials with a solar reflectance index (SRI) of at least 78 in accordance with the manufacturer's specifications.
4. This system encompasses the domestic heating, ventilation and heat recovery functions.
5. An eligible dwelling will not be considered a cottage if the dwelling is an individual house or a permanently installed manufactured home or mobile home constituting the individual's principal place of residence.
6. This policy is applied in accordance with municipal zoning and urban planning bylaws.
7. This policy is published by Les Publications du Québec and available on the website of the Ministère de l'Environnement et de la Lutte contre les changements climatiques at environnement.gouv.qc.ca.

