

# LogiRénov Home Renovation Tax Credit 2015

Complete this form if you are claiming the LogiRénov home renovation tax credit on line 462 of your 2015 income tax return.

You could be entitled to this refundable tax credit if you or your spouse paid eligible expenses for renovation work done on your principal residence under a contract entered into with a qualified contractor after April 24, 2014, but before July 1, 2015.

In order to qualify for the tax credit, the total eligible expenses paid for renovation work done on an eligible dwelling must exceed \$3,000. The maximum tax credit is \$2,500 per eligible dwelling. If you are claiming the tax credit in respect of more than one eligible dwelling (for example, if you make the election in section 2.4), you must complete a separate copy of this form for each one.

When completing this form, consider only expenses paid in 2015.

Expenses that are recognized for the purposes of the EcoRenov tax credit will be recognized for the purposes of the LogiRénov tax credit, provided they are incurred under a renovation contract entered into after October 31, 2014.

If the work in question is recognized eco-friendly renovation work shown in the table on pages 8 and 9 of this form, you must obtain a duly completed and signed *Certificate of Compliance With Energy and Environmental Standards* (form TP-1029.ER.A-V) from the contractor that did the work. The certificate

confirms that the materials and appliances involved in the work comply with recognized energy and environmental standards. If, when you file your 2015 income tax return, you have not yet received form TP-1029.ER.A-V from the contractor, you cannot claim the tax credit with respect to the renovation work covered by that form. That said, once you do receive the form, you can request an adjustment to your 2015 income tax return to claim the credit.

If not all the work done was recognized renovation work, the contractor must provide you with a written breakdown of the costs for the goods and services provided for the various types of work. Conversely, if all the work done was recognized eco-friendly renovation work, the contractor does not have to provide such a document, since the breakdown will already be shown in form TP-1029.ER.A-V.

If you co-own the dwelling on which the work was done, you can split the tax credit with the other co-owners, in which case each of you must file a separate copy of this form.

Enclose this form with your 2015 income tax return. Do not enclose any supporting documents (estimates, invoices, etc.) or form TP-1029.ER.A-V, but keep them in your files in case we ask for them.

**Before completing this form, see the conditions for claiming the credit on pages 5 and 6.**

## 1 Information about the person claiming the credit

Last name First name

1  2

Social insurance number

3

## 2 Information about the renovated dwelling

### 2.1 Address

Apartment number Street number Street name, P.O. box

11

City, town or municipality Province Postal code

12  Q C 13

2.2 Year in which construction of the dwelling was completed 14

### 2.3 Type of dwelling (check the corresponding box)

Single-family detached house, semi-detached house or row house  15

Permanently installed prefabricated house or mobile home  16

Apartment in a building held in divided co-ownership (condominium)  17

Apartment in a residential building held in undivided co-ownership and having no more than three units  18

Apartment in a residential building owned by a single owner and having no more than three units  19



## 2.4 Intergenerational home

20 Is the dwelling an intergenerational home?  Yes  No

If you answered “**Yes**” to the question on line 20, you can elect, for the period between April 24, 2014, and July 1, 2015, 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 tax credit

Signature

Date

## 2.5 Co-owner(s) (if applicable)

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

|   |                         |  |            |  |
|---|-------------------------|--|------------|--|
| 1 | Family name             |  | First name |  |
|   | Social insurance number |  |            |  |

|   |                         |  |            |  |
|---|-------------------------|--|------------|--|
| 2 | Family name             |  | First name |  |
|   | Social insurance number |  |            |  |

## 3 Information about the work done

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

Enter the requested information about each contractor that did renovation work on your home.

On line 35, enter the amount of the eligible expenses related to the work done by the contractor on the eligible dwelling in question. To find out which expenses are eligible, see “Eligible expenses” on pages 5 and 6.

On line 36, enter the amount paid in 2015 with respect to the amount on line 35.

On line 37, enter the code(s) for the work done. The codes are listed on pages 7 through 9 of this form.

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

|   |                                 |  |                                   |  |                             |  |
|---|---------------------------------|--|-----------------------------------|--|-----------------------------|--|
| 1 | Name                            |  |                                   |  |                             |  |
|   | Québec enterprise number (NEQ)  |  | QST registration number           |  | Licence number <sup>1</sup> |  |
|   | Date of the renovation contract |  | Eligible amount (including taxes) |  | Amount paid in 2015         |  |
|   | Code                            |  |                                   |  |                             |  |
|   |                                 |  |                                   |  |                             |  |

|   |                                 |  |                                   |  |                             |  |
|---|---------------------------------|--|-----------------------------------|--|-----------------------------|--|
| 2 | Name                            |  |                                   |  |                             |  |
|   | Québec enterprise number (NEQ)  |  | QST registration number           |  | Licence number <sup>1</sup> |  |
|   | Date of the renovation contract |  | Eligible amount (including taxes) |  | Amount paid in 2015         |  |
|   | Code                            |  |                                   |  |                             |  |
|   |                                 |  |                                   |  |                             |  |

1. See note 3 on page 5.  
 2. Enter, if 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)**

**3**

Name

30 Québec enterprise number (NEQ)  32 QST registration number  T Q  33 Licence number

31 Date of the renovation contract  35 Eligible amount (including taxes)  36 Amount paid in 2015

34 Y M D

Code

37

**4**

Name

30 Québec enterprise number (NEQ)  32 QST registration number  T Q  33 Licence number

31 Date of the renovation contract  35 Eligible amount (including taxes)  36 Amount paid in 2015

34 Y M D

Code

37

**5**

Name

30 Québec enterprise number (NEQ)  32 QST registration number  T Q  33 Licence number

31 Date of the renovation contract  35 Eligible amount (including taxes)  36 Amount paid in 2015

34 Y M D

Code

37

**3.2 Information about other suppliers**

Complete this section if any materials and appliances involved in the renovation work 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 supplier.

On line 43, enter the cost of the goods purchased from the supplier, rather than the contractor. For information on the eligible expenses related to the goods, see "Eligible expenses" on pages 5 and 6.

On line 44, enter the amount paid in 2015 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. The codes are listed on pages 7 through 9.

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

**1**

Name

41 QST registration number  43 Eligible amount (including taxes)  44 Amount paid in 2015

42 T Q

Code

45

**2**

Name

41 QST registration number  43 Eligible amount (including taxes)  44 Amount paid in 2015

42 T Q

Code

45

|   |    |                         |    |                                   |
|---|----|-------------------------|----|-----------------------------------|
| 3 | 41 | Name                    |    |                                   |
|   | 42 | QST registration number | 43 | Eligible amount (including taxes) |
|   | 44 | Code                    | 45 | Amount paid in 2015               |
|   |    |                         |    |                                   |

|   |    |                         |    |                                   |
|---|----|-------------------------|----|-----------------------------------|
| 4 | 41 | Name                    |    |                                   |
|   | 42 | QST registration number | 43 | Eligible amount (including taxes) |
|   | 44 | Code                    | 45 | Amount paid in 2015               |
|   |    |                         |    |                                   |

|   |    |                         |    |                                   |
|---|----|-------------------------|----|-----------------------------------|
| 5 | 41 | Name                    |    |                                   |
|   | 42 | QST registration number | 43 | Eligible amount (including taxes) |
|   | 44 | Code                    | 45 | Amount paid in 2015               |
|   |    |                         |    |                                   |

**4 LogiRénov tax credit**

Total of lines 36 and 44

Government or non-government assistance, refunds, reimbursements or other forms of assistance you received or are entitled to receive for carrying out the renovation work. Do not include amounts received under the Rénoclimat program, the federal income tax system or the LogiRénov tax credit.

**Important:** Do not include any amounts of assistance already entered on line 102 of form TP-1029.LR-V for 2014.

Subtract line 102 from line 101.

|                                    |       |
|------------------------------------|-------|
| 101                                |       |
| - 102                              |       |
| <b>Eligible expense for 2015 =</b> |       |
|                                    | ▶ 103 |

Eligible expense for 2014 in respect of the eligible dwelling (amount claimed on line 103 of form TP-1029.LR-V for 2014 in respect of the eligible dwelling or amount you would have entered on this line if you had completed the form)

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.

Multiply line 107 by 20%.

Maximum amount per eligible dwelling

Amount claimed on line 462 of your 2014 income tax return in respect of the eligible dwelling

Total amount claimed by the other co-owners of the eligible dwelling on line 462 of their 2014 income tax returns

Add lines 110 and 111.

Subtract line 112 from line 109.

|          |               |
|----------|---------------|
| 104      | 3 0 0 0 . 0 0 |
| - 105    |               |
| <b>=</b> |               |
|          | ▶ 106         |
|          | = 107         |
|          | x 20%         |
|          | = 108         |
| 109      | 2 5 0 0 . 0 0 |
| + 110    |               |
| + 111    |               |
| <b>=</b> |               |
|          | ▶ 112         |
|          | = 113         |

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

Total amount claimed by the other co-owners of the eligible dwelling on line 462 of their 2015 income tax returns

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

**LogiRénov tax credit =**

|          |       |
|----------|-------|
| 114      |       |
| - 115    |       |
| <b>=</b> |       |
|          | ▶ 116 |

## Conditions for claiming the tax credit

### Person claiming the credit

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

- You were resident in Québec on December 31, 2015, or, if you ceased to be resident in Canada in 2015, 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 expenses were incurred.
- The eligible dwelling was your principal residence when the expenses were incurred. If you owned an intergenerational home<sup>3</sup> 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.
- You are claiming the tax credit in respect of eligible expenses **paid during the year**.

#### Note

If you are filing this form on behalf of a person who died in 2015, the deceased must have been resident in Québec on the date of his or her death.

### 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, 2014.
- 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
  - 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); or
  - an apartment in a residential building having no more than three units and either held in undivided co-ownership or owned by a single owner.

#### 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 April 24, 2014, but before July 1, 2015**, 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.

### Contractor

The contractor that 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.

### Recognized home renovation work

**If the renovation contract was entered into after April 24, 2014, but before November 1, 2014**, the recognized work corresponds to the renovation, remodeling, improvement, conversion or expansion work listed in Table 1 on page 7.

**If the renovation contract was entered into after October 31, 2014, but before July 1, 2015**, the recognized work corresponds to the work mentioned in the previous paragraph, plus the eco-friendly renovation work recognized for purposes of the EcoRenov tax credit. The various types of recognized eco-friendly renovation work, as well as the energy and environmental standards that must be met, are listed in Table 2 on pages 8 and 9.

In either case, the work must be done in compliance with applicable municipal, provincial and federal policies, regulations and legislation.

The following are examples of work that is **not** eligible:

- annual, periodic and regular maintenance and repairs
- repairs done further to a breakage, defect or disaster

### Eligible expenses

To qualify for the tax credit, the expenses must have been paid by

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



## Eligible expenses include

- the cost of any permits required to do the work, including any studies to obtain such permits;
- the cost (including taxes) of any property (other than household appliances, electrical appliances or electronic entertainment appliances) **that was used in carrying out the work listed in Table 1** and that
  - was supplied by the contractor or were acquired from one or more QST-registrant suppliers after April 24, 2014,
  - was incorporated in or attached to the dwelling by the end of the work (for example, construction materials, sinks, toilets, plumbing fixtures, electrical systems, tiles, wallpaper and ceiling fixtures);
- the cost (including taxes) of any property **that was used in carrying out the work listed in Table 2** and that
  - was supplied by the contractor or were acquired from one or more QST-registrant suppliers after April 24, 2014,
  - meets, where applicable, the energy and environmental standards listed in Table 2;
- the cost (including taxes) of the services rendered by the contractor in carrying out the work; and
- the cost of any necessary cleanup.

The following are examples of expenses that are **not** eligible:

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

## Special cases

- If you are claiming the tax credit in respect of an apartment in a building held in divided co-ownership (condominium), only the expenses that relate to the private portion of the apartment and to common partitions and walls are eligible; expenses related to common areas (whether for restricted use or not) are not eligible.
- If you are claiming the tax credit in respect of an apartment in a building held in undivided co-ownership, any expenses that relate to common areas must be divided according to the share of condominium fees paid by each co-owner.



**TABLE 1 – Home renovation work recognized<sup>1</sup> for purposes of the LogiRénov tax credit**

| Code | Work  |
|------|---|
| F1   | Renovating one or more rooms of the dwelling (kitchen, bathroom, washroom, bedroom, vestibule, living room, storage space, etc.)  |
| F2   | Division of rooms (knocking down walls or adding partitions)  |
| F3   | Finishing a basement, attic or an integrated garage or garage adjoining <sup>2</sup> the dwelling   |
| F4   | Adapting the interior of the dwelling to the needs of a handicapped person or person suffering a loss of independence   |
| F5   | Replacing the plumbing or electrical system   |
| F6   | Installing or replacing a lighting system   |
| F7   | Refurbishing the floors (sanding and varnishing)  |
| F8   | Replacing floor coverings (rugs, linoleum, hardwood flooring, tile, etc.)   |
| F9   | Replacing doors that do not lead to the exterior of the dwelling  |
| F10  | Changing the covering of interior walls and ceilings (paint, wallpaper, stone or brick walls, etc.)   |
| F11  | Replacing, building or modifying an interior stairway   |
| F12  | Installing permanently fixed blinds and shutters  |
| F13  | Installing an alarm, security or home automation system   |
| F14  | Expanding the living space of the dwelling, <sup>3</sup> including work relating to the envelope and the mechanical systems of the additions to the dwelling if they satisfy the energy or environmental standards set by the EcoRenov tax credit <sup>4</sup>                            |
| F15  | Converting a house consisting of a single dwelling into an intergenerational house, including work relating to the envelope and the mechanical systems of the additions to the dwelling if they satisfy the energy or environmental standards set by the EcoRenov tax credit <sup>4</sup> |
| F16  | Replacing a weeping tile, sanitary drainage, fall pipe or foundation drain  |
| F17  | Repairing the foundations   |
| F18  | Water-proof sealing of the foundations  |
| F19  | Air sealing of the envelope of the dwelling or a portion thereof (walls, doors, windows, skylights, etc.)   |
| F20  | Pressure cleaning of the exterior siding  |
| F21  | Replacing the exterior siding   |
| F22  | Painting the envelope of the dwelling   |
| F23  | Replacing swing shutters  |
| F24  | Replacing soffits and fascia  |
| F25  | Replacing the roofing and rainwater gutters   |
| F26  | Repairing a chimney   |
| F27  | Replacing a garage door for a garage integrated into or adjoining <sup>5</sup> the dwelling   |

1. Certain conditions or restrictions may apply.

2. A garage is considered to be adjoining a dwelling if it shares, in whole or in part, a wall with the dwelling or if its roof is connected to the dwelling.

3. The expansion of the living space does not include the construction of a garage.

4. The standards are listed in sections A1, A3 and B1 through B4 of Table 2. If you are claiming the tax credit in respect of work that meets these standards, you must obtain, from the contractor that did the work, a duly completed and signed copy of form TP-1029.ER.A-V. You must also enter the code(s) from Table 2 to specify the type(s) of work done.

5. See note 2.



**TABLE 2 – Recognized eco-friendly renovation work for purposes of the LogiRénov tax credit in respect of a renovation agreement entered into after October 31, 2014**

|  | <b>Code</b> | <b>Work done and standards to be met</b>  |
|--|-------------|---|
| <b>Work relating to the envelope of the dwelling</b>           | <b>A1</b>   | <p><b>Installation of the roof, exterior walls, foundations and exposed floors</b></p> <ul style="list-style-type: none"> <li>• The insulation materials used for insulation must not contain urea formaldehyde or they must have low levels of volatile organic compounds (VOC) certified GREENGUARD or EcoLogo (also known as Environmental Choice). In addition, the insulating value must satisfy the following standards: <ul style="list-style-type: none"> <li>– insulation of the attic: the insulating value achieved must be at least R-41 (RSI 7.22);</li> <li>– insulation of the flat roof or cathedral ceiling: the insulating value achieved must be at least R-28 (RSI 4.93);</li> <li>– insulation of the exterior walls: the increase in the insulating value must be at least R-3.8 (RSI 0.67);</li> <li>– insulation of the basement (including the header area): for the walls, the insulating value achieved must be at least R-17 (RSI 3.0), while for the header area, the insulating value achieved must be at least R-20 (RSI 3.52);</li> <li>– insulation of the crawl space (including the header area): for the exterior walls (including header area), the insulating value achieved must be at least R-17 (RSI 3.0), while for the floor area above the crawl space, the insulating value achieved must be at least R-24 (RSI 4.23);</li> <li>– insulation of exposed floors: the insulating value achieved must be at least R-29.5 (RSI 5.20).</li> </ul> </li> </ul>   |
|  | <b>A3</b>   | <p><b>Installation of doors or windows</b></p> <p>Replacement or addition of doors, windows and skylights with ENERGY STAR qualified models for the climate zone where the dwelling is located.</p>   |
| <b>Work relating to the mechanical systems of the dwelling</b> | <b>B1</b>   | <p><b>Heating system</b></p> <ul style="list-style-type: none"> <li>• Replacement of a propane or natural gas heating system appliance with one of the following appliances using the same fuel: <ul style="list-style-type: none"> <li>– 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;</li> <li>– a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home;</li> <li>– an ENERGY STAR qualified boiler with an AFUE of at least 95%.</li> </ul> </li> <li>• Replacement of an indoor wood-burning system or appliance with one of the following: <ul style="list-style-type: none"> <li>– 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;</li> <li>– an indoor pellet-burning appliance (including stoves, furnaces and boilers that burn wood, corn, grain or cherry pits);</li> <li>– an indoor masonry heater.</li> </ul> </li> <li>• Replacement of an indoor wood-burning system 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.</li> <li>• 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"> <li>– a Seasonal Energy Efficiency Ratio (SEER) of 14.5;</li> <li>– an Energy Efficiency Ratio (EER) of 12.0;</li> <li>– a Heating Seasonal Performance Factor (HSPF) of 7.1 for region V;</li> <li>– a heating capacity of 12,000 Btu/h.</li> </ul> </li> <li>• 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 standard. The CGC must also certify the system after installation.</li> <li>• 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 standard.</li> <li>• Replacement of a heating oil system with a system using propane or natural gas or replacement of a propane heating system with a system using natural gas, provided the new system uses one of the following heating appliances: <ul style="list-style-type: none"> <li>– 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;</li> <li>– a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home;</li> <li>– an ENERGY STAR qualified boiler with an AFUE of at least 95%.</li> </ul> </li> <li>• Replacement of a heating oil, propane or natural gas system with a system using electricity.</li> <li>• 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.<sup>1</sup></li> <li>• Installation of solar thermal panels that comply with the CAN/CSA-F378 standard.</li> <li>• Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378 standards.</li> </ul> |





**TABLE 2 – Recognized eco-friendly renovation work for purposes of the LogiRénov tax credit in respect of a renovation agreement entered into after October 31, 2014 (continued)**

|  |           |  |
|--|-----------|--|
| <b>Work relating to the mechanical systems of the dwelling</b> | <b>B2</b> | <b>Air conditioning system</b> <ul style="list-style-type: none"> <li>• Replacement of a window air-conditioning unit or central air-conditioning system with an ENERGY STAR qualified central split or ductless mini-split 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"> <li>– a Seasonal Energy Efficiency Ratio (SEER) of 14.5;</li> <li>– an Energy Efficiency Ratio (EER) of 12.0.</li> </ul> </li> <li>• 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"> <li>– a Seasonal Energy Efficiency Ratio (SEER) of 14.5;</li> <li>– an Energy Efficiency Ratio (EER) of 12.0;</li> <li>– a Heating Seasonal Performance Factor (HSPF) of 7.1 for region V;</li> <li>– a heating capacity of 12,000 Btu/h.</li> </ul> </li> </ul>  |
|  | <b>B3</b> | <b>Water heating system</b> <ul style="list-style-type: none"> <li>• Replacement of a propane or natural gas water heater with one of the following appliances using the same fuel: <ul style="list-style-type: none"> <li>– an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.82;</li> <li>– an ENERGY STAR qualified instantaneous condensing water heater that has an EF of at least 0.90;</li> <li>– a condensing storage-type water heater that has a thermal efficiency of at least 95%.</li> </ul> </li> <li>• Replacement of an oil-fired water heater with a water heater using propane or natural gas or replacement of a propane-fired water heater with a water heater using natural gas, provided the new water heater is one of the following: <ul style="list-style-type: none"> <li>– an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.82;</li> <li>– an ENERGY STAR qualified instantaneous condensing water heater that has an EF of at least 0.90;</li> <li>– a condensing storage-type water heater that has a thermal efficiency of at least 95%.</li> </ul> </li> <li>• Replacement of a heating oil, propane or natural gas water heater with a water heater using electricity.</li> <li>• 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 certified, provided such a system appears on the CanmetENERGY Performance Directory of Solar Domestic Hot Water Systems.</li> <li>• Installation of a drain-water heat recovery system.</li> <li>• Installation of solar thermal panels that comply with the CAN/CSA-F378 standard.</li> <li>• Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378 standards.</li> </ul> |
|  | <b>B4</b> | <b>Ventilation system</b> <p>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.</p>  |
| <b>Water conservation and quality</b>                          | <b>C</b>  | <ul style="list-style-type: none"> <li>• Installation of an underground rain water recovery tank.</li> <li>• 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 <i>Regulation respecting waste water disposal systems for isolated dwellings</i>.<sup>2</sup></li> <li>• Restoration of a buffer strip in accordance with the requirements of the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains.<sup>3</sup></li> </ul>  |
| <b>Soil quality</b>  | <b>D</b>  | Decontamination of fuel oil-contaminated soil in accordance with the requirements of the Soil Protection and Contaminated Sites Rehabilitation Policy. <sup>4</sup>  |
| <b>Other</b>   | <b>E</b>  | <ul style="list-style-type: none"> <li>• Installation of photovoltaic solar panels that comply with the CAN/CSA-C61215-08 standard.</li> <li>• Installation of a domestic wind turbine that complies with the CAN/CSA-C61400-2-08 standard.</li> </ul>   |

1. This system encompasses the domestic heating, ventilation and heat recovery functions.

2. CQLR, chapter Q-2, r. 22.

3. CQLR, chapter Q-2, r. 35. This policy is applied in accordance with municipal zoning and urban planning bylaws.

4. This policy is published by Les Publications du Québec. You can view it at [www.mddefp.gouv.qc.ca/sol/terrains/politique-en/](http://www.mddefp.gouv.qc.ca/sol/terrains/politique-en/).