

# Application for Advance Payments for Occasional Services

Tax Credit for Home-Support Services for Seniors

If you have a spouse and you and your spouse live in the same dwelling, you must complete only one application for the couple. If your spouse does not live in the same dwelling as you, you must each complete a separate application.

For instructions on completing this form, see pages 3 through 7.

Words that are underlined in this form are defined on page 5.

## 1 Information about you

	Social insurance number	Date of birth
	1	2
Last name	First name	1 9 Y Y Y Y M M D D
3	4	
Apartment	Street number	Street name, P.O. box
13		
City, town or municipality	Province	Postal code
14		15

Are you a non-dependent senior or a dependent senior? ..... 16  Non-dependent  Dependent

Do you have a spouse? ..... 17  Yes  No

You must answer **Yes** to the question on line 17 if your spouse does not live with you for health reasons or died in the year covered by this application.

## 2 Information about your spouse

Last name	First name
20	21
Date of birth	Social insurance number
22	23
1 9 Y Y Y Y M M D D	

Is your spouse a non-dependent senior or a dependent senior? ..... 24  Non-dependent  Non autonome

Does your spouse live with you? ..... 25  Yes  No

**Do not use this area.**



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77  99  Correspondance

### 3 Information about the services received

You must complete a copy of this form for each service provider.

Name of service provider  
 40 \_\_\_\_\_  
 Area code Telephone  
 45 \_\_\_\_\_

Check the box(es) corresponding to the service(s) you received from the provider.  
 (The types of eligible services are described on pages 4 and 5.)

60 01  Personal care services  
 02  Meal preparation and delivery services  
 03  Supervision or support services  
 04  Civic support services  
 05  Nursing services  
 06  Housekeeping services  
 07  Laundry services  
 08  Maintenance work outside the dwelling  
 09  Supplying of everyday necessities  
 10  Other services (specify): \_\_\_\_\_

Enter the amount and date of each payment for the service(s) received. If you have more than three amounts to enter, see the instructions for line 62 on page 5.

	Amount		Date
62 1	_____	▶	2 0 Y Y Y Y M M D D
2	_____	▶	2 0 Y Y Y Y M M D D
3	_____	▶	2 0 Y Y Y Y M M D D

### 4 Certification

I certify that the information provided in this form is, to the best of my knowledge, accurate and complete.

\_\_\_\_\_  
 Signature Date Area code Telephone

**Be sure to enclose the appropriate document(s) (see page 7).**



## Information

### Application for Advance Payments for Occasional Services

#### Tax Credit for Home-Support Services for Seniors

You can claim the tax credit for home-support services for seniors in two ways:

- by applying for advance payments using this form or the online service for applying for advance payments of the tax credit for home-support services for seniors in My Account for individuals at [revenuquebec.ca](http://revenuquebec.ca); or
- by completing Schedule J when filing your income tax return.

If you apply for advance payments, we will send you an RL-19 slip showing the total amount of advance payments that you received in the year. You must report this amount in your income tax return. You must also complete Schedule J of your return to calculate the exact amount of the tax credit to which you are entitled for the year.

#### Important

You may be entitled to the tax credit for a given year provided that you were resident in Québec on December 31 of the taxation year covered by the application. If you receive advance payments of the tax credit for a given year but are no longer resident in Québec on December 31 of that year, you will have to file an income tax return and repay the advance payments received.

**Regardless of the way you choose to claim the tax credit, the amount to which you are entitled is the same.**

For more information, visit our website.

You can also reach us at:

- 418 266-1016 in the Québec City area;
- 514 940-1481 in the Montréal area; or
- 1 855 291-6467 (toll-free) elsewhere in Québec.

#### Are you entitled to receive advance payments of the tax credit?

To be entitled to receive advance payments of the tax credit, you must meet **all** of the following conditions:

- You must be 70 or older.
- You must live in Québec.
- You must agree to have your advance payments deposited directly in your bank account.
- You must submit your application no later than December 1 of the current year.

We may deny your application for advance payments if you or your spouse received advance payments for a previous year and, at the time your application is received, you have not filed an income tax return for the previous year.

Likewise, we can withhold or suspend advance payments if we learn that you have not filed an income tax return for a previous year during which you received advance payments.

#### What if both you and your spouse are entitled to the tax credit?

If you have a spouse and you are both entitled to the tax credit, only one of you will receive the advance payments to which you are entitled as a couple.

If you and your spouse **live in the same dwelling**, you must file a single form.

If your spouse **does not live in the same dwelling as you**, you must each file a separate form.

We process applications received from each member of a couple as if they were part of one file. We will communicate with the member of the couple who receives the advance payments of the tax credit.

#### Is this the right form for you?

This is the right form for you if you are applying for advance payments of the tax credit with respect to expenses for home-support services that you receive one or more times a year. The expenses must not be related to services included in your rent or in your condominium fees. The types of eligible services are listed on pages 4 and 5.

If you are a **tenant** and would like to apply for advance payments based on your rent or on services included in your rent, you must file form TPZ-1029.MD.7-V, *Application for Advance Payments Based on Rent and Services Included in Rent: Tax Credit for Home-Support Services for Seniors*.

If you live in a **condominium apartment that you own** and would like to apply for advance payments for services included in your condominium fees, you must file form TPZ-1029.MD.8-V, *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors*.

Call us to get a form or print the form you need from our website.

#### Completing the form

##### Lines 16 and 24

It is important that you check the appropriate box on lines 16 and 24. If you or your spouse is a dependent senior (see the definition on page 5), you may be entitled to a greater amount. We might ask you to provide us with a document from a physician or a specialized nurse practitioner certifying that you are a dependent senior. Use form TPZ-1029.MD.A-V, *Certification of Dependent Senior Status: Tax Credit for Home-Support Services for Seniors*.

##### Lines 40, 45 and 60

You need the invoices that you received from the different service providers because you must enter their names and telephone numbers on the form and indicate the types of services you received. You must complete a copy of the form for each service provider.



## Types of eligible services

### 01 Personal care services

Personal care services include only those related to personal hygiene (for example, help with bathing), dressing, eating and drinking, personal mobility and transfers in the home for an individual who, because of his or her health, is unable to perform these activities on his or her own.

Hairdressing, manicure and pedicure services are eligible services **only if** they are provided by a personal care attendant in your home **at the same time** as other personal care services.

### 02 Meal preparation and delivery services

Meal preparation and delivery services include:

- assistance in preparing meals in your dwelling; and
- meal preparation and delivery by a non-profit community organization (such as Meals on Wheels).

Meal services do not include the cost of food or meals delivered by a restaurant.

#### Note

If you live in a private senior citizens' residence or a private residential and long-term care centre (CHSLD) not under agreement, meal services are eligible services only if the residence, CHSLD, or a person not dealing at arm's length with the residence or CHSLD did not receive payment for them.

### 03 Supervision and support services

Supervision and support services can include:

- non-specialized supervision on a nightly or 24-hour basis and personal support services (such as companion sitting);
- person-focused remote monitoring services, including an emergency call service activated by a bracelet or pendant, remote measuring of physiological parameters or remote supervision of the taking of medication (person-focused remote monitoring services do not include the cost of renting or acquiring such a device);
- **GPS tracking services** associated with the use of a GPS tracking device such as a transmitter placed in a watch, cellular phone or shoe (GPS tracking services do not include the costs of renting or acquiring such a device).

#### Note

If you live in a private senior citizens' residence or a private CHSLD not under agreement, non-specialized supervision services, support services and person-focused remote monitoring services are not eligible services as they are included in the basic amount to which you are entitled for services included in rent.

### 04 Civic support services

Civic support services enable an individual to fulfill his or her duties or civic obligations. They include:

- help going to vote;
- assistance in filling out forms, including applications for advance payments of the tax credit for home-support services for seniors (but not including other tax forms, such as the income tax return); and
- budget management.

Civic support services **do not include** services governed by a professional order subject to the *Professional Code* and rendered by a member of that order.

#### Note

If you live in a private senior citizens' residence or a private CHSLD not under agreement, civic support services are not eligible services as they are included in the basic amount to which you are entitled for services included in rent.

### 05 Nursing services

Nursing services include the care provided by:

- a nurse; or
- a nursing assistant.

### 06 Housekeeping services

Housekeeping services include:

- housekeeping (sweeping, dusting or cleaning) of living areas;
- maintaining appliances (cleaning an oven or a refrigerator);
- cleaning rugs and upholstered furniture (sofas and chairs); and
- cleaning air ducts, if they do not have to be dismantled.

Housekeeping services do not include the cost of cleaning products.

If you rent an apartment, only the upkeep of your apartment entitles you to the tax credit. The upkeep of common areas is not included.

If you rent a room, you can claim the tax credit for housekeeping in your room and the common areas (your living areas). Living areas include the living room, bathroom, kitchen, dining room and any hallways and other spaces you need to use to get to these areas.

#### Note

If you live in a private senior citizens' residence or a private CHSLD not under agreement, only housekeeping of your room and the common areas (your living areas) or of your apartment entitles you to the tax credit, and only if the residence, CHSLD, or a person not dealing at arm's length with the residence or CHSLD did not receive payment for the services.



## 07 Laundry services

Laundry services include the care of your clothing, household linens (curtains) or bedding by a household service worker in your home.

Laundry services do not include services offered by a business that supplies dry cleaning, laundering, pressing or other related services, nor do they include the cost of cleaning products.

### Note

If you live in a private senior citizens' residence or a private CHSLD not under agreement, laundry services are eligible services only if the residence, CHSLD, or a person not dealing at arm's length with the residence or CHSLD did not receive payment for them. Moreover, the services must be provided at the same time as the housekeeping services for your living areas.

## 08 Maintenance work outside the dwelling

Maintenance work outside the dwelling includes seasonal maintenance work, such as:

- cleaning the outside of the dwelling, windows and eavestroughs and chimney sweeping;
- pool, spa and tennis court maintenance (including pool opening and closure);
- lawn care (fertilization, watering and mowing);
- hedge trimming and plant-bed and garden maintenance;
- tree pruning (excluding felling);
- raking leaves;
- installing and removing a portable shelter (not shelter storage); and
- snow removal, upkeep of parking lots and sidewalks and the application of an asphalt coating.

The cost of materials, products and any other property used in the work is not an eligible expense for the purposes of the tax credit.

### Note

If you live in a private senior citizens' residence or a private CHSLD not under agreement, such services are not eligible services.

## 09 Supplying of everyday necessities

These services include:

- the delivery of groceries; and
- the delivery of prescription drugs.

The cost of the delivered items is not an eligible expense for the purposes of the tax credit.

### Note

If you live in a private senior citizens' residence or a private CHSLD not under agreement, such services are not eligible services.

## 10 Other services

If you paid for any services not included in the above list and you believe such services are eligible services, **check box 10** on line 60 and specify the type(s) of services.

## Line 62

Up to three amounts can be entered on line 62. If you made more than three payments (for which you are claiming the tax credit) to a single service provider, you can add these payments. Enter the total amount of the payments in one of the boxes, as well as the date of the last payment included in the total amount. This way, you will avoid having to complete several applications. Note that a payment may involve more than one type of service.

If your spouse lives with you, you can claim your occasional expenses as well as those of your spouse.

## Definitions

### Dependent senior

A person who:

- depends and will continue to permanently depend, for a prolonged and indefinite period, on other people for most of his or her needs and personal care, that is, personal hygiene, dressing, eating, drinking and moving around inside the home (personal mobility and transfers); or
- needs constant supervision because of a severe mental disorder characterized by an irreversible breakdown in thought activity.

If neither of the above-mentioned situations applies to you, you are not considered a dependent senior.

### Spouse

A person who:

- is married to you;
- is living in a civil union with you; or
- is your de facto spouse. A de facto spouse is a person who has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for less than 90 days, the 12-month period is considered not to have been interrupted).

## Receiving the amounts to which you are entitled

The amounts to which you are entitled will be deposited directly in **your bank account**. You must be registered for **direct deposit** in order to receive the amounts.

You can register for direct deposit or change your banking information by:

- using the online services on our website;
- enclosing with this form a voided cheque bearing your name and social insurance number (the cheque must be from an account **that you hold** at a financial institution that has an establishment in Canada); or
- completing a *Request for Direct Deposit* (form LM-3-V). Call us to get a copy of the form or print it out from our website.

Be sure to notify us if you change your bank account.



## How is the tax credit calculated?

For 2022, the tax credit is 36% of eligible expenses. The limit on the amount of eligible expenses for a **non-dependent** senior is \$19,500 per year, for a maximum annual tax credit of \$7,020 (\$19,500 x 36%). For a **dependent senior**, the limit on the amount of eligible expenses is \$25,500, for a maximum annual tax credit of \$9,180 (\$25,500 x 36%). The rate will be raised annually by 1% to reach 40% in 2026.

The tax credit is reduced based on your annual family income. The reduction is calculated differently depending on whether you are a non-dependent senior or a dependent senior.

### Tax credit reduction for a non-dependent senior

If you are considered a non-dependent senior, the tax credit reduction is calculated using two family income thresholds. First, the credit is reduced by 3% of the portion of the annual family income that exceeds the first threshold of \$60,135<sup>1</sup> but does not exceed \$100,000. Next, the credit is reduced by 7% of the portion of the annual family income that exceeds the second threshold of \$100,000.<sup>2</sup>

Sample tax credit calculation for 2022	
Family income of \$63,000 and eligible expenses of \$1,300	
Lawncare for the summer: \$140 per month, May to September	\$700
Housekeeping services (sweeping, dusting and cleaning): \$75 per month, May to December:	\$600
Eligible expenses for the year:	\$1,300
Tax credit rate	36%
Amount of tax credit before reduction	\$468
Reduction based on first threshold	-\$86*
<b>Reduced tax credit for the year</b>	<b>\$382</b>
* $(\$63,000 - \$60,135) \times 3\% = \$86$	

### Tax credit reduction for a dependent senior

If you are considered a dependent senior or if you are applying for the tax credit for both you and your spouse and your spouse is considered a dependent senior, the tax credit is reduced by 3% of the portion of the annual family income that exceeds \$60,135.<sup>3</sup> However, **for 2022 the maximum reduction is equal to 1% of eligible expenses.** This means that, if the reduction calculated based on family income is greater than the maximum reduction allowed, the maximum reduction will apply. The maximum reduction will increase by 1% annually to reach 5% of eligible expenses in 2026.

Sample tax credit calculation for 2022	
Family income of \$63,000 and eligible expenses of \$1,300	
Lawncare for the summer: \$140 per month, May to September	\$700
Housekeeping services (sweeping, dusting and cleaning): \$75 per month, May to December:	\$600
Eligible expenses for the year:	\$1,300
Tax credit rate	36%
Amount of tax credit before reduction	\$468
Reduction based on whichever of the following amounts is less:	
<ul style="list-style-type: none"> <li>3% of the portion of the annual family income that exceeds \$60,135 (\$86); or</li> <li>1% of eligible expenses (\$13).</li> </ul>	-\$13
<b>Reduced tax credit for the year</b>	<b>\$455</b>

## Appointing someone you trust to represent you

You can appoint a person, such as a friend or family member, to represent you when you need to deal with us by filing a **power of attorney** concerning your advance payments of the tax credit. By doing so, you allow the person to consult the documents containing the information required to handle your applications for advance payments, and you allow us to communicate that information to him or her. Moreover, the person will be able to make changes to the information or documents in your file that concern your advance payments.

To grant power of attorney for advance payments, complete form MR-69.MD-V, *Power of Attorney for Advance Payments: Tax Credit for Home-Support Services for Seniors*, or form MR-69-V, *Authorization to Communicate Information or Power of Attorney*. Note that with form MR-69.MD-V, you can request to have all correspondence regarding your advance payments of the tax credit sent directly to the person appointed as your representative. This option is not available in form MR-69-V. Call us to request a form or print the form you need from our website.

1. Amount for 2021, indexed annually. The \$60,135 threshold used in the example is for information purposes only and will be indexed in 2022.
2. Amount for 2022, indexed annually.
3. See note 1.



## Sending the form

Enclose a **copy of your invoices** and the following document(s) with your form, as required:

- a **voided cheque** or form LM-3-V, if you are not registered for direct deposit;
- form MR-69.MD-V or MR-69-V, if you wish to appoint someone to represent you.

Send your duly completed and signed form, along with the required documents, to:

Revenu Québec  
3800, rue de Marly  
C. P. 25100, succursale Terminus  
Québec (Québec) G1K 0B1



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