



Healthy Homes Renovation Tax Credit

What is it?

The Healthy Homes Renovation Tax Credit is a new permanent, refundable Personal Income Tax credit to assist with the cost of permanent home modifications that improve accessibility or help a senior be more functional or mobile at home.

The credit is worth up to \$1,500 each year, calculated as 15 per cent of up to \$10,000 in eligible home renovation expenses that will help seniors stay safely in their homes. It can also be claimed by senior homeowners and tenants, and people who share a home with a senior relative.

Amounts claimed by couples are subject to a combined maximum of \$10,000 in eligible expenses per year. Different family members in a shared home can claim the credit. However, the total amount of the eligible expenses that can be claimed, per year, by all of those family members cannot exceed \$10,000.

Spouses or common-law partners who live in separate homes because of medical necessity or because of a breakdown in their marriage or common-law relationship, can each claim up to \$10,000 of expenses.

Am I eligible?

You are eligible if you are a:

- senior (65 years of age or older by the end of the taxation year for which the credit is claimed) who owns or rents your home, or
- a non-senior who is living with a family member who is a senior.

A landlord renting a home to a senior is not eligible.

There is no income test to qualify for this credit.

What expenses qualify?

Some examples of eligible expenses include:

- certain renovations to permit a first-floor occupancy or secondary suite for a senior
- grab bars and related reinforcements around the toilet, tub and shower
- handrails in corridors
- wheelchair ramps, stair/wheelchair lifts and elevators
- walk-in bathtubs
- wheel-in showers
- widening passage doors
- lowering existing counters/cupboards
- installing adjustable counters/cupboards
- light switches and electrical outlets placed in accessible locations

- door locks that are easy to operate
- lever handles on doors and taps, instead of knobs
- pull-out shelves under counter to enable work from a seated position
- non-slip flooring in the bathroom
- a hand-held shower on an adjustable rod or high-low mounting brackets
- additional light fixtures throughout the home and exterior entrances
- swing clear hinges on doors to widen doorways
- creation of knee space under the basin to enable use from a seated position (and insulation of any hot-water pipes)
- relocation of tap to front or side for easier access
- hands-free taps
- motion-activated lighting
- touch-and-release drawers and cupboards
- automatic garage door openers

What expenses do not qualify?

Expenses are ineligible if their primary purpose is to increase the value of the home or if they are for annual, recurring or routine repair maintenance or service.

Examples of ineligible expenses include:

- general maintenance – such as plumbing or electrical repairs
- repairs to a roof
- aesthetic enhancements such as landscaping or redecorating
- installing new windows or regular flooring
- installing heating or air conditioning systems
- replacing insulation

Devices are not eligible. These include:

- equipment for home medical monitoring
- equipment for home security (anti-burglary)
- wheelchairs
- walkers
- vehicles adapted for people with mobility limitations
- side swing ovens and appliances with front located controls
- fire extinguishers, smoke alarms, carbon monoxide detectors

Services are not eligible. These include:

- security or medical monitoring services
- home care services
- housekeeping services
- outdoor maintenance and gardening services

How do I claim the credit?

Seniors or people living with a senior family member can claim the tax credit on their annual

senior or not related to the senior pays for modifications to the senior's home, the senior can still claim the credit and keep the supporting receipts.

Do I have to submit any supporting documents with my Personal Income Tax return?

No. You don't have to submit any records when you file your income tax return. However, you do have to keep the documentation – receipts from suppliers and contractors – in case the Canada Revenue Agency (CRA) asks for them to verify your claim. If you file electronically, keep all documentation in case the CRA asks to see it.

What is the eligible time period?

Eligible expenses incurred on or after October 1, 2011 qualify for the credit.

For the 2012 tax year, the \$10,000 maximum applies to expenses paid or payable from October 1, 2011 to December 31, 2012.

For 2013 and all subsequent years, the maximum applies to expenses paid or payable from January 1 to December 31 of the year.

Learn More

For information about the Healthy Homes Renovation Tax Credit call

- 1 866 668-8297 or
- 1 800 263-7776 for teletypewriter

Notes:

[*] For the purposes of this tax credit, family members of a senior include any of the following people who live with the senior: children, parents, grandparents, grandchildren, siblings, spouses, common-law partners, step-parents, step-children, in-laws, aunts, uncles, great-aunts, great-uncles, nieces and nephews.

This definition is based on the types of relations described in federal income tax legislation.

To obtain the most current version of this document, visit ontario.ca/finance and enter 3138 in the find page field at the bottom of the webpage or contact the ministry at 1 866 668-8297 (1 800 263-7776 for teletypewriter).