

Healthy Homes Renovation Tax Credit

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As a senior 65 years or older in Ontario, you could qualify for a tax credit to help with the cost of making your home safer and more accessible. For more information about the Healthy Homes Renovation Tax Credit, call:

- **1-866-ONT-TAXS** (668-8297)

About the credit

The Healthy Homes Renovation Tax Credit is a permanent, refundable personal income tax credit for seniors and family members who live with them. If you qualify, you can claim up to \$10,000 worth of eligible home improvements on your tax return. The amount of money you get back for these expenses is [calculated as 15 per cent of the eligible expenses you claim](#). For example, if you spend and then claim \$10,000 worth of eligible expenses, you could get \$1,500 back.

Do I qualify?

To qualify for the credit, you need to be:

- 65 years old or older by the end of the year for which you are claiming the credit; or
- living with a family member who is a senior

Your income doesn't matter — seniors and their family members at all income levels are eligible.

Family members

If you are living with a senior relative in your home, you could qualify for a total tax credit of up to \$1,500 every year, regardless of income.

How do I get the credit?

You have to [claim your total expenses on your personal income tax return](#). To do this, you will have to complete Schedule ON(S12) of your tax return and put the amount you spent on **eligible renovations next to box 6311** on form ON479.

For the 2012 tax year: you can claim expenses related to work done between October 1, 2011 and December 31, 2012.

For tax years 2013 and after: each year, you can claim expenses related to work billed for in that year.

Maximum claim

You can claim up to **\$10,000** worth of eligible expenses per year.

Receipts

Save your receipts for any modifications you make. You will not have to submit them with your tax return. But you will have to keep them in case the Canada Revenue Agency asks you to verify your expenses.

Eligible renovation expenses

Not all renovation work qualifies for this tax credit. Before you start any improvements, check to see that the work qualifies so you can claim the expense.

Examples of **work that qualifies**:

- Non-slip flooring in the bathroom
- Installing a hand-held shower
- Door locks that are easy to operate

What **expenses qualify** for the Healthy Homes Renovation Tax Credit?

Not all renovation work qualifies for this tax credit. Before you start any improvements, check to see that the work qualifies so you can claim the expense.

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

Examples of work that **does not qualify:**

Renovations or repairs that simply improve the value of a home or are recurring repairs don't qualify, such as:

- Plumbing or electrical work
- Repairs to a roof
- Installing new windows

What expenses **DO NOT qualify for the Healthy Homes Renovation Tax Credit?**

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