

Home Renovation Tax Credit

Schedule of Home Renovation Expenses

Complete this schedule if you had eligible home renovation expenses and you are claiming the Home Renovation Tax Credit (HRTC).

Eligible expenses are those incurred after January 27, 2009 and before February 1, 2010, under an agreement entered into after January 27, 2009, for work performed or goods acquired in respect of an eligible dwelling.

Do not include receipts, but keep them in case the Canada Revenue Agency asks to see them.

Date on sales slip or contract	Supplier or Contractor		Description (indicate if labour is included)	Amount paid (including all applicable taxes)
	Name	GST/HST No. (if applicable)		
Total eligible expenses				

Portion of expenses incurred and related to rental and/or business use, if any

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Due to the large number of items that can qualify for the HRTC, it is not possible to provide a complete list. However, the following list provides examples of many common eligible and ineligible expenses.

Examples of eligible expenses

- Renovating a kitchen, bathroom, or basement
- Windows and doors
- New flooring - carpet, linoleum, hardwood, floating laminate, etc.
- New furnace, woodstove, boiler, fireplace, water softener, water heater, or oil tank
- Permanent home ventilation systems
- Central air conditioner
- Permanent reverse osmosis systems
- Septic systems
- Wells
- Electrical wiring in the home (e.g., changing from 100 amp to 200 amp service)
- Home security system (monthly fees do not qualify)
- Solar panels and solar panel trackers
- Painting the interior or exterior of a house
- Building an addition, garage, deck, garden/storage shed, or fence
- Re-shingling a roof
- A new driveway or resurfacing a driveway
- Exterior shutters and awnings
- Permanent swimming pools (in ground and above ground)
- Permanent hot tub and installation costs
- Pool liners
- Solar heaters and heat pumps for pools (does not include solar blankets)
- Landscaping: new sod, perennial shrubs and flowers, trees, large rocks, permanent garden lighting, permanent water fountain, permanent ponds, large permanent garden ornaments
- Retaining wall
- Associated costs such as installation, building plans, permits, professional services, equipment rentals, and incidental expenses
- Fixtures - blinds, shades, shutters, lights, ceiling fans, etc.

Examples of ineligible expenses

- Furniture, household appliances, and electronic home-entertainment devices
- Purchasing of tools
- Carpet cleaning
- House cleaning
- Maintenance contracts (e.g., furnace cleaning, snow removal, lawn care, and pool cleaning)
- Financing costs
- Amount paid as part of the purchase of your new house, including “upgrades”
- Expenses to acquire goods that have been previously used or leased by you or an eligible family member (e.g., hot water tank)
- Expenses incurred to the rental and/or business part of an eligible dwelling