

# Garage Door Purchases Qualify for Canada Tax Credits

By Tom Wadsworth, Editor

Garage doors do indeed qualify for Canada's 2009 Home Renovation Tax Credit (HRTC), a stimulus legislation that offers tax credits for eligible home improvements.

In August, Canada Revenue Agency spokesperson Philippe Brideau confirmed to Door & Access Systems that garage door replacements are eligible, provided that all other requirements are met.

## Key Details

Here are the key details of the tax credit.

- **Tax Credit Calculation:** The homeowner gets a 15 percent tax credit on the portion of eligible expenditures exceeding \$1,000, but not more than \$10,000. Thus, the maximum tax credit that can be received is \$1,350 ( $\$9,000 \times .15$ ).
- **Eligible Properties** include houses, cottages, and condominium units that are owned for personal use and eligible to be a principal residence.
- **Eligible Costs** include the cost of labor and professional services, building materials, fixtures, rentals, and permits.
- **Eligible Projects** are "renovations and alterations of an enduring nature." Projects such as adding a fence, a deck, carpet, or a new driveway are all eligible.
- **Ineligible Projects:** Routine repairs and maintenance do not qualify.
- **Time Period:** The HRTC applies to home renovation expenditures for work performed or goods acquired after Jan. 27, 2009, and before Feb. 1, 2010.
- **When to File:** Taxpayers should claim the HRTC when filing their 2009 tax returns. Canadians should keep supporting documents such as receipts to support their claims. These documents do not need to be submitted with the tax return.

## National Promotion Underway

On July 13, 2009, Jean-Pierre Blackburn, Minister of National Revenue, announced the launch of a new national advertising campaign for the HRTC. "We want to ensure that Canadian homeowners know about this credit and take full advantage of it," he said.

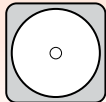
The campaign includes advertising through television, magazines, Internet, and point-of-sale displays in large home-products stores. These displays include free envelopes for keeping receipts and related documents needed to claim the credit.

## Complementary Promotions

The government encourages "complementary promotions" by businesses that provide additional incentives to homeowners to purchase eligible renovations. For example, garage door dealers or manufacturers might offer a discount to spur greater sales during the tax credit period.

More information on the Home Renovation Tax Credit is available on the Canada Revenue Agency's Web site at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca). ■

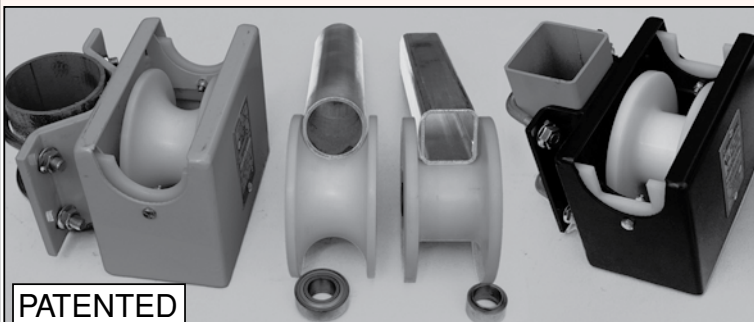
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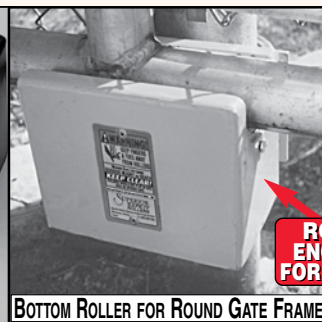
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