

Thank you for contacting the Ontario Ministry of Finance. You want to know if the type of residence matters in claiming the Ontario Seniors Care at Home Tax Credit (OSCHTC).

The OSCHTC is a refundable tax credit. To claim the credit the individual must meet the following requirements:

- turned 70 years of age or older in the year, or have a spouse or common-law partner who turned 70 years of age or older in the year; and
- is resident in Ontario at the end of the tax year, and
- is claiming medical expenses at line 58769 on the ON428 (Ontario Tax) form.

Therefore, the type of residence the individual lives in (e.g., private residence, nursing home, seniors' residence) doesn't matter. If the individual meets the requirements listed above, he/she can claim the OSCHTC.

To calculate the credit, follow the instructions found on [Form ON479](#).

Remember, to claim the OSCHTC, an individual must have allowable medical expenses reported at line 58769 on Form ON428 - even if the individual does not need the medical expenses credit to reduce his/her Ontario taxes.

For more information, please visit the Ontario Ministry of Finance website using this link: [Ontario.ca/Seniors-Care-Home-Tax-Credit](https://ontario.ca/Seniors-Care-Home-Tax-Credit). You can also visit the Canada Revenue Agency's website for more information at: canada.ca/en/revenue-agency/services/forms-publications/tax-packages-years/general-income-tax-benefit-package/ontario/5006-pc/information-residents-ontario.html#senior-care.

Regards

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