

Some Examples of Eligible Expenditures	Some Examples of Ineligible Expenditures
<ul style="list-style-type: none"> • Renovating a kitchen, bathroom or basement • Windows and doors • New carpet or hardwood floors • A new furnace, woodstove, boiler, fireplace, water softener, water heater or oil tank • Home ventilation systems (of a permanent nature) • Central air conditioner • Permanent reverse osmosis systems • Septic systems • Wells • Fixtures – blinds, shades, shutters, lights, fans, etc. • Electrical wiring in the home (example: changing from 100 amp to 200 amp service) • Home Security System (monthly fees do not qualify) • Solar panels and solar panel trackers • Painting of interior or exterior of a house • Building an addition, garage, deck, garden/storage shed, 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 • 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, permits, professional services, equipment rentals and incidental expenses 	<ul style="list-style-type: none"> • Furniture, appliances, and audio and visual electronics • Purchasing of tools • Cleaning carpets • House cleaning • Maintenance contracts (e.g. furnace cleaning, snow removal, lawn care, and pool cleaning) • The cost of routine repairs and maintenance normally performed on an annual or more frequent basis • Expenditures that are not integral to the dwelling, and other indirect expenditures that retain a value independent of the renovation • Financing costs • Curtains and draperies

<p>What does the Canada Revenue Agency consider to be acceptable documentation?</p>	<ul style="list-style-type: none"> • Information that clearly identifies the vendor/contractor, their business address and, if applicable, the GST/HST registration number; • A description of the goods and the date when the goods were purchased; • The date when the goods were delivered (keep your delivery slip as proof) and/or when the work or services were performed; • A description of the work performed including the address where the work was performed; • The amount of the invoice; and • Proof of payment. Receipts or invoices must indicate paid in full or be accompanied by other proof of payment, such as a credit card slip or cancelled cheque.
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Source: Canada Revenue Agency Release