Canada Revenue Agency Agence du revenu du Canada

Canada

Line 369 - Home buyers' amount

You can claim an amount of $5,000 for the purchase of a qualifying home made in 2012, if **both** of the following apply:

- you or your spouse or common-law partner acquired a qualifying home; and
- you did not live in another home owned by you or your spouse or common-law partner in the year of acquisition or in any of the four preceding years (first-time home buyer).

Watch the video - First-time home buyers' tax credit

Topics	
Qualifying home Find out if your home qualifies.	Persons with disabilities You do not have to be a first-time home buyer.
Completing your tax return How to claim the home buyers' amount.	

Forms and publications

- General Income Tax and Benefit Package - Guide, Returns, Schedules
- Form T2201, Disability Tax Credit Certificate

Related topics

- Line 316 - Disability amount (for self)
- Homeowners

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Qualifying home

A **qualifying home** must be registered in your and/or your spouse's or common-law partner's name in accordance with the applicable land registration system, and must be located in Canada. It includes existing homes and homes under construction.

The following are considered qualifying homes:

- single-family houses;
- semi-detached houses;
- townhouses;
- mobile homes;
- condominium units; and
- apartments in duplexes, triplexes, fourplexes, or apartment buildings.

Note
A share in a co-operative housing corporation that entitles you to own and gives you an equity interest in a housing unit located in Canada also qualifies. However, a share that only gives you the right to tenancy in the housing unit does not qualify.

Forms and publications

- General Income Tax and Benefit Package - Guide, Returns, Schedules

Related topics

- Homeowners

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Persons with disabilities

You do not have to be a first-time home buyer if:

- you are eligible for the disability amount; or
- you acquired the home for the benefit of a related person who is eligible for the disability amount.

Note
The purchase must be made to allow the person eligible for the disability amount to live in a home that is more accessible or better suited to the needs of that person. For the purposes of the home buyers' amount, a person with a disability is an individual who is eligible to claim a disability amount for the year in which the home is acquired, or would be eligible to claim a disability amount, if we do not take into account that costs for attendant care or care in a nursing home were claimed as medical expenses on lines 330 or 331.

You must intend to occupy the home or you must intend that the related person with a disability occupy the home as a principal place of residence **no later than** one year after it is acquired.

Forms and publications

- Form T2201, Disability Tax Credit Certificate
- General Income Tax and Benefit Package - Guide, Returns, Schedules

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Completing your tax return

Enter $5,000 on **line 369** of your Schedule 1, *Federal Tax*.

The claim can be split between you and your spouse or common-law partner, but the combined total cannot exceed $5,000.

When more than one individual is entitled to the amount (for example, when two people jointly buy a home), the total of all amounts claimed cannot exceed $5,000.

Supporting documents

Filing electronically or a paper return
Keep all your documents in case we ask to see them at a later date.

Forms and publications

- General Income Tax and Benefit Package - Guide, Returns, Schedules

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