





Mission

To support caregivers by offering a range of services to help them care for an elderly loved one while maintaining their physical, psychological and financial health.

Services

- Support and Self-Help Groups
- Listening, referrals and psychosocial counselling
- Assistance in procedures
- Workshops
- Respite

Territory served: Brossard, Saint-Lambert and Longueuil boroughs of Greenfield Park, Saint-Hubert and Vieux-Longueuil, Le Moyne sector.

The purpose of this "Taxation and Benefits Relating to Caregivers and Seniors" booklet, updated in February 2024, is to present the various tax measures and credits available to caregivers and seniors.

Distributed in paper version, this booklet is also available on our <u>website</u> as well as our <u>Facebook</u> page.

** Nos services sont également offerts en français. **

PROVINCIAL

For more information, please contact Revenu Québec at 514-864-6299

www.revenuquebec.ca/en

You or your eligible relative, living with you, may be entitled to tax credits and the following amounts:

Caregiver

If you are a caregiver, some of the tax credits and other tax benefits presented in this section may apply to you:

- Financial Assistance Program for Domestic Help Services
- Tax Credit for Career Extension
- Tax Credit for Caregivers
- Tax Credit for the Repayment of Benefits
- Expenses for Medical Services Not Available in Your Area
- Refundable Tax Credit for Medical Expenses
- Work Premium Tax Credits
- Independent Living Tax Credit for Seniors
- Medical Expenses
- Amount for Other Dependents
- RRSP Withdrawals for the Benefit of a Person with a Functional Impairment

Seniors

If you are a senior, you have certain tax obligations to fulfill. To ease your fiscal burden, you can take advantage of the following tax credits, programs and tax benefits.

- Financial Assistance Program for Domestic Help Services
- Tax Credit for Seniors' Activities
- Independent Living Tax Credit for Seniors
- Tax Credit for Home-Support Services for Seniors
- Tax Credit for the Repayment of Benefits
- Refundable Tax Credit for Medical Expenses
- Medical Expenses
- Deduction for an Amount Already Included in Income (RRSP or RRIF)
- Deduction for Amounts Transferred to an RPP, an RRSP, a RRIF, a PRPP/VRSP or an Annuity
- Deduction for a Refund of Unused RRSP or PRPP Contributions
- Deduction for Retirement Income Transferred to your Spouse
- Age Amount, Amount for a Person Living Alone and Amount for Retirement Income
- Amount for a Severe and Prolonged Impairment in Mental or Physical Functions
- Shelter Allowance Program
- Designated Benefit Paid to the Surviving Spouse
- Grant for Seniors to Offset a Municipal Tax Increase

Below is a brief description of the tax credits, benefits and amounts to which caregivers are entitled.

Useful Contacts

- Retirement Pension under the Québec Pension Plan, Survivors' Benefits
 Under the Québec Pension Plan | 1-800-463-5185
- To find help to complete your tax return:
 - o Centre de soutien entr'Aidants | 450-465-2520
 - o Canada Revenue Agency | 1-800-959-738

⇒ Financial assistance for domestic help services

The Financial Assistance Program for Domestic Help Services allows you to benefit from a reduction in the hourly rate for home services offered by a social economy business. These services include housekeeping, laundry, meal preparation and assistance with shopping.

To be eligible for the program, you must:

- Be covered by the health insurance plan
- Be 18 years of age or older
- Use the services of a <u>Domestic Help Social Economy Business</u> recognized by the MSSS.

Services covered:

- Light housekeeping: sweeping, dusting, cleaning (e.g., refrigerator, bathtub)
- Heavy housekeeping: major cleanup, clearing the main entrance to the home (snow and leaves)
- Clothing care: laundry, ironing
- Meal preparation, excluding special diets (gluten-free, peanut-free, etc.)

• Groceries and other errands (e.g., going to the grocery store, bank or pharmacy, etc.)

For more information, consult the link <u>Financial Aid for Domestic Services</u> on the Services Québec website, and to see local social economy businesses, consult the section <u>Domestic Help Social Economy Businesses</u> on the *Régie de l'assurance maladie du Québec* website.

⇒ Caregiver Tax Credit

There are two components to the tax credit for caregivers. The first is for caregivers providing care to a person 18 or over who has a severe and prolonged impairment in mental or physical functions and needs assistance in carrying out a basic activity of daily living. The second is for caregivers providing care to and living with a relative 70 or over.

Basic Conditions

You can claim a refundable caregiver tax credit if you meet all of the following conditions:

- you were a resident in Québec on December 31 in the year covered by the application
- you did not receive any remuneration for the assistance you provided to the eligible cared-for person
- no person other than your spouse enters an amount on lines 367, 378 or 381 of their return for you
- no person is claiming the caregiver tax credit for you
- you or your spouse, if applicable, were not exempt from tax for the year for which you are claiming

Caregiver cohabiting with a person of full age with a disability (Part B of Schedule H)

You may be entitled to a tax credit of \$1,299 and an additional amount of up to \$1,299 if the following conditions are met:

- you have assisted an adult with a severe and prolonged impairment in mental or physical functions
- you have cohabited with that person
- the cohabitation took place in a dwelling in which you or the person being assisted (or your spouse or the spouse of the person being assisted, if he or she lived with you) owned, co-owned, rented, leased, rented, or sublet the dwelling
- the period of cohabitation lasted at least 365 consecutive days, including at least 183 days in the year covered by the application

Caregiver not cohabiting with a person over the age of majority with a disability (Part C of Schedule H)

You may be entitled to a tax credit of up to \$1,299 if you meet the following conditions:

- you have assisted an adult with a severe and prolonged impairment in mental or physical functions
- the period of assistance lasted at least 365 consecutive days, including at least 183 days during the year for which the application is made

Caregiver cohabiting with a person (other than their spouse) who is 70 years of age or older and who has no disability (Part D of Schedule H)

You may be entitled to a tax credit of \$1,299 if you meet the following conditions:

- you have cohabited with a person (other than your spouse) who is 70 years of age or older and has no disability
- the cohabitation took place in a dwelling in which you or the person being assisted (or your spouse or the spouse of the person being assisted, if he or she lived with you) owned, co-owned, rented, leased, rented or sublet the dwelling
- the period of cohabitation lasted at least 365 consecutive days, including at least 183 days in the year covered by the application

Special case

If the assisted person died during the tax year, you must have cohabited with or supported them, as the case may be, for a period of at least 365 days on the date of their death to be eligible for the tax credit.

Fees paid for specialized respite services (line 266 of Schedule H)

You can claim an additional amount for an eligible assisted person who has severe and prolonged impairment in mental or physical functions and with whom you cohabited if you paid a fee for specialized respite services for the care, custody, and control of the person.

Specialized respite services are services that provide in-home care in your place for an eligible assisted person with a severe and prolonged impairment in mental or physical functions.

For more information, see the instructions for <u>line 462</u> here.

Forms to be submitted

- If you are claiming the credit for a person with an impairment, attach the Attestation of Impairment (TP-752.0.14), which confirms that the person being assisted requires assistance with the basic activities of daily living if it has never been provided. If the person's condition has improved since the last time you produced this attestation, you must notify us.
- If you are claiming the credit for a person with an impairment who is not related to you, also attach the Certificate of Supported Assistance (TP-1029.AN.A), which confirms that you have been designated to provide supported assistance to a person who is not related to you to perform a basic activity of daily living. Note that this attestation must be renewed every three years.
- If you are claiming the credit for more than two persons assisted, attach the Caregiver Tax Credit form (TP-1029.8.61.64).

For more information, see the instructions for <u>point 2</u> of line 462 in the *Guide to the Income Tax Return (TP-1.G)*.

○ Independent Living Tax Credit For Seniors

You may be entitled to a refundable tax credit if you meet both of the following conditions:

- you were 70 years or older on December 31
- you resided in Québec on December 31

This tax credit is equal to 20% of the total of the following expenses:

- expenses incurred for the purchase, rental and installation of eligible equipment of fixtures (the first \$250 of such expenses is not eligible for the tax credit)
- the cost of living in a functional rehabilitation transition unit

These fees must have been paid by you or your spouse.

For more information, see the instructions for point 24 on line 462 in the Guide to the Income Tax Return (TP-1.G).

→ Tax credit for reimbursement of benefits

You may be entitled to a refundable tax credit if, during a year, you have refunded overpayments received in a previous year under the

- Québec Pension Plan
- Canada Pension Plan
- Québec Parental Insurance Plan
- Unemployment Insurance Act
- Employment Insurance Act

These reimbursements can be deducted from your income (see the instructions for line 246 in the Guide to the Income Tax Return [TP-1.G]).

However, we will grant you this tax credit if we have calculated, at your request, that it is more advantageous for you not to deduct the reimbursed amounts from your income.

For more information about the tax credit, see the instructions for point 8 on line 462 in the Guide to the Income Tax Return.

(TP-1. G.)

⊃ Tax credit for career extension

You can claim this non-refundable tax credit if you meet both of the following conditions:

- you resided in Québec on December 31 of the applicable taxation year
- you were 60 or older on December 31 of the applicable taxation year

The maximum tax credit is:

- 1,500, if you were between 60 and 64 years on December 31 of the applicable taxation year
- 1,650, if you were 65 or older on December 31 of the applicable taxation year

For more information, see the instructions for <u>line 391</u> in the *Guide to the Income Tax Return* (TP-1. G.)

⇒ Refundable tax credit for medical expenses

You can claim a refundable tax credit if you meet the following conditions:

- you resided in Québec and were 18 years or older on December 31 of the applicable taxation year
- you resided in Canada for the entire year of the applicable taxation year
- your working income is equal to or greater than the minimum amount for the year
- you entered an amount on <u>line 381</u> or claimed the disability supports deduction on line 250

For more information, consult the instructions for point 1 of line 462 in the Guide to the Income Tax Return (TP-1.G).

For a list of eligible medical expenses, see the publication Medical

Expenses (IN-130)

Medical expenses

You may claim a non-refundable tax credit if you paid medical expenses exceeding 3% of your net income (line 275 of your tax return). If you had a spouse on December 31, you must add your spouse's total net income to yours.

The medical expenses must have been paid in the course of a period of 12 consecutive months for:

- yourself
- your spouse
- · a person who was your dependent

Dependant

A person who was supported by you and,

- ordinarily lived with you
- did not ordinarily live with you but was your dependent because of an infirmity. In this case, the person must have been resident in Canada at some time in the year unless the person is your or your spouse's child or grandchild.
- this may include: your or your spouse's child or grandchild; your or your spouse's brother or sister, nephew or niece; your or your spouse's father, mother or any other of your or your spouse's direct ascendants; your or your spouse's uncle, aunt, great-uncle or great-aunt

Period of 12 consecutive months

To qualify for the tax credit, the medical expenses must have been paid in a period of 12 consecutive months chosen by you and ending in the year for which the return is being filed.

If the period you chose is different from the calendar year, you must indicate this in your return. From one year to another, you can choose the period that is most advantageous for you, provided that the period does not overlap with a previously chosen period.

For more information, see the instructions for <u>line 381</u> in the *Guide to the Income Tax Return* (TP-1.G). For a complete list of eligible medical expenses, consult the brochure *Medical Expenses* (<u>IN-130</u>).

Note

If you claim an amount for medical expenses, you could also, under certain conditions, be entitled to a refundable tax credit for the same medical expenses. For more information, see <u>point 1</u> of the instructions for <u>line 463</u> in the guide TP-1.G.

⊃ Expenses for medical care not available in your area

You can claim this non-refundable tax credit if you have paid expenses in a year for medical care that is not available in your area. The expenses that qualify for the tax credit are as follows:

- travel and lodging expenses paid to obtain, in Québec, medical services that were not available within **200** kilometres of your home; and
- moving expenses paid to move to within 80 kilometres of a health establishment in Québec located 200 kilometres or more from your former home.

To be eligible, you must have paid the expenses for yourself, your spouse or a dependent.

For more information, see the instructions for <u>line 378</u> in the *Guide to the Income Tax Return* (TP-1.G).

Amount for other dependants

You can claim an amount that will reduce the amount of income tax payable if, during a year, you had one or more dependents (other than children enrolled in full-time post-secondary studies).

For more information, see the instructions regarding the amount for other dependents (Part C of Schedule A) on <u>line 367</u> in the *Guide to the Income Tax* Return (TP-1.G).

Other dependants

A person who meets **all three** of the following conditions:

- the person was born before January 1, 2006
- the person is related to you by blood, marriage or adoption
- in the year covered by the application, they **ordinarily lived with you**, and you supported them

The person cannot be:

- your spouse
- a person whose spouse deducts, on line 431 of their return, an amount for credits transferred from one spouse to the other
- a child who, in the taxation year, transfers an amount for a child over the age of majority in post-secondary education (line 20 of Schedule S)

The person can be:

- your brother, sister, nephew, niece, father, mother, grandfather, grandmother, uncle, aunt, or those of your spouse
- a child for whom you cannot enter an amount in Part B of Schedule A
 because the child did not pursue full-time secondary vocational
 training or post-secondary education for the year for which you are

- claiming
- a child who can transfer an amount for a child over the age of majority for post-secondary education to you but does not do so.

⊃ Tax credits related to the work premium

To be eligible for the tax credits relating to the work premium, you must meet all the following basic conditions:

- you resided in Québec on December 31 of the applicable taxation year, and you were.
 - a Canadian citizen,
 - an Indian,
 - a permanent resident, or
 - a person on whom Canada has conferred refugee protection.
- you were **18 or older** on December 31 of the applicable taxation year. If you were **under 18**, you are still eligible if:
 - you had a spouse on December 31
 - you are the father or mother of a child who lives with you
 - you have been recognized as an emancipated minor by a competent authority
- you did not transfer an amount, as a child 18 or over, enrolled in postsecondary studies to your mother or father (line 20 of Schedule S of the applicable taxation year)
- no one received the family allowance paid by Retraite Québec for you unless you turned 18 before December 1 of the applicable taxation year
- no one designated you as a dependent child for the purposes of the work premium or adapted work premium

- you were not a <u>full-time student</u> (if you were a full-time student, you are not entitled to the tax credits relating to the work premium **unless** you were the father or mother of a child living with you on December 31 in applicable taxation year)
- you (or your spouse on December 31) are declaring:
 - employment income
 - a research grant
 - Wage Earner Protection Program (WEPP) payments
 - income from a business that was carried on by you and/or your spouse, either independently or as a partner actively engaged in the business

If you are entitled to the work premium, you may also be entitled to the supplement to the work premium. Furthermore, if you or your spouse has a severely limited capacity for employment, it may be more advantageous for you to claim the adapted work premium.

⇒ RRSP withdrawals for a person with a functional impairment

Certain tax rules governing the Home Buyers' Plan (HBP) and the Lifelong Learning Plan (LLP) have been relaxed with respect to amounts that are withdrawn from a registered retirement savings plan (RRSP) for the benefit of a person with a functional impairment.

Home Buyers' Plan (HBP)

The HBP allows you to withdraw up to \$35,000 from your RRSP in a single calendar year to buy or build a qualifying home. To be eligible for the HBP,

you must, generally, be a first-time home buyer. However, this does not apply if:

- you are a person with a disability and purchase or build a qualifying home for yourself
- you purchase or build a qualifying home for a related person with a disability
- you help a related person with a disability buy or build a qualifying home

In all cases, the purchased home must be more accessible or better adapted to the needs of the person with a disability.

Lifelong Learning Plan (LLP)

The LLP allows you to withdraw amounts from your RRSP to finance training or education for you or your spouse.

To withdraw an amount under the LLP, the student (you or your spouse) must meet certain requirements, including being enrolled in full-time studies. This rule does not apply if the student has severe and prolonged impairment in mental or physical functions as certified by a healthcare professional.

FEDERAL

For more information, contact the Canada Revenue Agency at 1-800-959-7383.

You or your eligible relative housing with you may have the right to income tax credits and the following amounts:

Caregiver

If you are a caregiver, some of the tax credits and other tax benefits presented in this section may apply to you.

- Allowance for the survivor
- Family Caregiver Amount Tax Credit
- Eligible medical expenses you can claim on your tax return
- Survivor's pension
- Employment Insurance caregiving benefits
- Death benefit

Senior

If you are a senior, you have certain tax obligations to fulfill. To reduce your tax burden, you can take advantage of various tax credits, programs and certain tax benefits.

- Allowance for the Survivor
- Eligible medical expenses you can claim on your tax return
- Survivor's pension

Below is a brief description of the tax credits, benefits and amounts to which caregivers are entitled.

Useful Contacts

- Canada Pension Plan | 1-800-277-9915
- To find help to complete your tax return:
 - Centre de soutien entr'Aidants | 450-465-2520
 - Canada Revenue Agency | 1-800-959-7383

⇒ Allowance for the Survivor

The Allowance for the Survivor is a benefit available to people aged 60 to 64 who have a low income, who are living in Canada, and whose spouse or common-law partner has died.

The Allowance for the Survivor is a monthly payment you can get if:

- you are aged 60 to 64 (includes the month of your 65th birthday)
- you are a Canadian citizen or a legal resident
- you <u>reside</u> in Canada and have resided in Canada for at least 10 years since the age of 18
- your spouse or common-law partner has died, and you have not remarried or entered into a common-law relationship
- your annual income is less than the <u>maximum annual threshold</u>

Note: If you have not resided in Canada for at least 10 years since you turned 18, but you have resided or worked in a country that has a social security agreement with Canada, you may still qualify for a partial benefit.

For more information, visit the "Allowance for the Survivor" section of the Canada Revenue Agency website and for a list of countries with which Canada has a social security agreement, visit the "Persons who have lived or are living abroad" section.

Canadian Caregiver Credit

If you have a dependant with a physical or mental impairment, you may be eligible for the caregiver tax credit.

If you qualify, you may be entitled to claim an additional amount for one or more of the following tax credits:

- spouse or common-law partner amount
- amount for an eligible dependant
- amount for infirm dependants age 18 or older
- caregiver amount for children under 18 years of age
- caregiver amount

For your **spouse or common-law partner**, you may be able to claim \$2,499 on line 30300 and up to \$7,999 on line 30425.

For an **eligible dependant 18 years of age or older** (who is a person for whom you can claim an amount on line 30400), you may be able to claim an amount of \$2,499 in the calculation of <u>line 30400</u>. You may also be able to claim a maximum amount of \$7,999 on <u>line 30425</u>.

For an eligible dependant who is under 18 years of age at the end of the year (who is a person for whom you can claim an amount on line 30400), you may be able to claim \$2,499 in the calculation of line 30400 or line 30500 for that child.

For each child of yours or your spouse or common-law partner who is under 18 years of age at the end of the year, you may be able to claim \$2,499 on line 30500.

For each **dependant 18 years of age or older** who is not your spouse or common-law partner or an eligible dependant for whom you claimed an amount on line 30300 or <u>line 30400</u>, you may be able to claim a maximum of \$7,999 on line 30450.

For more information, visit the Canada Revenue Agency's "<u>Canadian Caregiver</u> <u>Credit</u>" page.

⇒ Eligible medical expenses you can claim on your tax return

You can claim only eligible medical expenses on your tax return if you, or your spouse or common-law partner:

- paid for medical expenses in any 12-month period ending in the applicable taxation year
- did not claim them in the year preceding the applicable taxation year

You can claim eligible medical expenses on <u>line 33099</u> or <u>33199</u> of Schedule 1, federal tax, of your income tax return.

For more information and a list of eligible medical expenses, see "<u>Lines 33099</u> and 33199" on the Canada Revenue Agency website.

⇒ Survivor's pension

The Canada Pension Plan (CPP) Survivor's pension is paid to the person who, at the time of death, is the legal spouse or common-law partner of the deceased

contributor. If you are a separated legal spouse and the deceased had no cohabiting common-law partner, you may qualify for this benefit.

For more information, see the "<u>Survivor's Pension</u>" section on the Canada Revenue Agency website.

⇒ Employment Insurance Benefits for Caregivers

Through employment insurance, you may receive financial assistance of up to 55% of your earnings, to a maximum of \$668 per week. These benefits will help you take time away from work to provide care or support to someone who is seriously ill or injured or who needs end-of-life care.

As a caregiver, you do not have to be related to or live with the person you are providing care or support to, but they must consider you a family member.

Caregiver benefits are available to eligible family caregivers who provide care or support to a patient who is seriously ill or injured or who requires end-of-life care. Caregivers must be family members or be considered a family member.

- Child Caregiver Benefits are financial assistance for caregivers who provide care or support to a gravely ill or injured child under the age of 18. Caregivers can receive up to 35 weeks of benefits.
- Adult Caregiver Benefits are financial assistance for caregivers who provide care or support to a seriously ill or injured adult 18 years of age or older. Caregivers can receive up to 15 weeks of benefits.
- Compassionate Care Benefits are financial assistance for family caregivers who provide care or support to a gravely ill person with a

significant risk of death within 26 weeks (6 months). Caregivers can receive up to 26 weeks of benefits.

Care or support

For caregiver benefits, "care" is defined as all care required as a result of a person's medical condition other than care provided by a health professional.

For caregiver benefits, "support" is defined as any psychological or emotional support required as a result of a person's medical condition.

Seriously ill or injured person

Any person who is seriously ill or injured who is elderly on the first day of the period mentioned on the <u>medical certificate</u> by the physician or nurse practitioner.

For more information or to see what other benefits are available, see the "Employment Insurance Benefits" section on the Canada Revenue Agency website.

Who is considered a family member?

Family members are the immediate family as well as any other family member or individual who is considered a family member, whether or not that person is related by marriage or common-law relationship, or any other legal parent-child relationship.

For more information or to apply, visit the "<u>Adult Caregiver Benefits</u>" section of the Canada Revenue Agency website.

Death Benefit

The Canada Pension Plan (CPP) Death Benefit is a one-time lump-sum payment made to the estate of a deceased CPP contributor.

In order for the death benefit to be paid, the deceased must have contributed to the CPP for the shortest of the following periods of time

- one-third of the calendar years corresponding to the CPP contribution period, but not less than three calendar years
- ten calendar years

For more information, see the "<u>Death Benefit</u>" section of the Canada Revenue Agency website.

Additional Information

Seniors and taxation

This brochure provides information to seniors regarding the amounts and credits they can claim and the programs to which they may be entitled. It includes information on tax benefits for seniors, the refundable tax credit for home-support services for seniors, the refundable tax credit for caregivers, the refundable tax credit for respite for a caregiver, tax obligations, the Shelter Allowance program, and more. Consult the <u>Seniors and taxation</u> brochure on the Revenu Québec website.

Persons with disabilities and tax benefits

This brochure is intended for you if you have a disability. It contains useful information about the tax benefits to which you may be entitled, depending on

your disability or impairment. Such tax benefits help defray a portion of your costs for care or services adapted to your needs.

This brochure is also for you if someone close to you has a disability, whether or not you have a disability or impairment yourself. For example, you may be the mother, father or spouse of a person with a disability. This guide contains information about the tax benefits to which you may be entitled if you help a person with a disability in their everyday life. Consult the <u>Taxation and Persons</u> with <u>Disabilities</u> brochure on Revenu Québec website.

If you are a person with a disability, you can also consult the "<u>Tax credits and deductions for persons with disabilities</u>" on the Canada Revenue Agency website.

Public Pensions

Different benefits are available for seniors and retirees under different Service Canada programs. The Old Age Security program includes the Old Age Security (OAS) pension, which is a monthly benefit for seniors who have lived in Canada for more than 10 years. If you receive the Old Age Security pension, you may receive the Guaranteed Income Supplement (GIS), which is an additional income for low-income seniors in Canada. Also, if you or your spouse receive OAS and GIS, you may receive the Allowance, which is a monthly benefit for low-income seniors between the ages of 60 and 64. For more information, see the sections on these different options in the "Public pensions" section of the Service Canada Web site or call 1-800-277-9915.

Tax credit for home-support services for seniors

If you are 70 years of age or older, the provincial tax system provides you with financial assistance in the form of a refundable tax credit (an amount that may be granted to you, even if you have no tax to pay), for expenses related to home support services.

You may be entitled to the tax credit for home-support services for seniors for the taxation year applicable if you meet the following conditions:

- you were a resident of Québec on December 31
- you are 70 or over

If you turn 70 during the year, you can claim the tax credit only for expenses paid for home-support services that were provided or that will be provided on or after your 70th birthday.

For more information, consult the "<u>Tax credit for home-support services for seniors</u>" section on the Revenu Québec website or call 514-864-6299.

Services Québec and the Government of Canada

To see all the provincial programs and services offered by government departments and agencies for seniors, you can consult the "Programs and Services for Seniors" section of the Services Québec website. This section provides information on health and social services, home help, housing, transportation, justice and tax credits and pensions. For the federal government, consult the "Action for Seniors" section of the Government of Canada website.



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