



# NORTHERN RESIDENTS DEDUCTIONS

Attach a copy of this form to your return.

Read the attached information sheet for more information on claiming these deductions.

Use this form to calculate your northern residents deductions if you lived in a prescribed northern zone (**Zone A**) or in a prescribed intermediate zone (**Zone B**) for a continuous period of at least **six consecutive months**. The list of prescribed zones are available in Publication T4039, *Northern Residents Deductions – Places in Prescribed Zones*. To get a copy, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221.

Do **not** attach your supporting documents to your return. However, keep them in case we ask to see them. Supporting documents can include travel receipts, rent receipts, statements from your landlord, municipal taxes bill, and utility bills.

## State your period of residence

State the period (of at least **six consecutive months**) during which you lived in a prescribed zone. This period can begin or end in the tax year you state at the top of this form.

| Zone<br>A | Period of Residence   |     |      |       |     |      | Zone<br>B | Period of Residence   |      |       |     |  |  |
|-----------|---|-----|------|-------|-----|------|-----------|---|------|-------|-----|--|--|
|           | Enter the date that you started to live in the prescribed northern zone (Zone A) for a period of at least six consecutive months. |     |      |       |     |      |           | Enter the date that you started to live in the prescribed intermediate zone (Zone B) for a period of at least six consecutive months. |      |       |     |  |  |
|           | From  |     |      | To    |     |      |           | From  |      |       | To  |  |  |
| Year      | Month   | Day | Year | Month | Day | Year | Month     | Day   | Year | Month | Day |  |  |
|           |   |     |      |       |     |      |           |   |      |       |     |  |  |

## Step 1 – Calculate your residency deduction (for having lived in a prescribed zone for a continuous period of at least six consecutive months)

### Zone A – Residents of prescribed northern zones

Enter the **location** where you lived on a permanent basis. **Place:** \_\_\_\_\_ **Prov./Terr.:** \_\_\_\_\_

#### Basic residency amount

Enter the number of days you lived in a prescribed northern zone between **January 1 and December 31** in the **tax year** you state at the top of this form.

\_\_\_\_\_ × \$8.25 = \_\_\_\_\_ 1

#### Additional residency amount

(Read the T2222 Information Sheet to determine if you qualify.)

Enter the number of days you qualify for the additional residency amount between **January 1 and December 31** in the **tax year** you state at the top of this form.

\_\_\_\_\_ × \$8.25 = \_\_\_\_\_ + \_\_\_\_\_ 2

Add lines 1 and 2.

6749 = \_\_\_\_\_ 3

Enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the **non-taxable** benefits for board and lodging at a special work site.

6757 – \_\_\_\_\_ 4

Line 3 **minus** line 4 (if negative, enter "0")

= \_\_\_\_\_ 5

### Zone B – Residents of prescribed intermediate zones

Enter the **location** where you lived on a permanent basis. **Place:** \_\_\_\_\_ **Prov./Terr.:** \_\_\_\_\_

#### Basic residency amount

Enter the number of days you lived in a prescribed intermediate zone between **January 1 and December 31** in the **tax year** you state at the top of this form.

\_\_\_\_\_ × \$4.125 = \_\_\_\_\_ 6

#### Additional residency amount

(Read the T2222 Information Sheet to determine if you qualify.)

Enter the number of days you qualify for the additional residency amount between **January 1 and December 31** in the **tax year** you state at the top of this form.

\_\_\_\_\_ × \$4.125 = \_\_\_\_\_ + \_\_\_\_\_ 7

Add lines 6 and 7.

6752 = \_\_\_\_\_ 8

Enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the **non-taxable** benefits for board and lodging at a special work site.

6759 – \_\_\_\_\_ 9

Line 8 **minus** line 9 (if negative, enter "0")

= \_\_\_\_\_ + \_\_\_\_\_ 10

Add lines 5 and 10.

= \_\_\_\_\_ 11

Enter your net income from line 236 of your return.

\_\_\_\_\_ × 20% = \_\_\_\_\_ 12

Enter the amount from line 11 or line 12, whichever is **less**.

**Residency deduction** \_\_\_\_\_ 13

Continue on next page.

**Step 2 – List your trips** (Read the T2222 Information Sheet)

**Column 1:** Enter the name of the person who took the trip.

**Column 2:** Enter the purpose of the trip (vacation, family reasons, or medical).

**Column 3:** Enter the amount of taxable travel benefits you received in the year from employment.

*Other travel:* box 32 of your T4 slip, and/or box 028 of your T4A slip, **minus** any amount received for Medical travel.

*Medical travel:* box 33 of your T4 slip, and/or box 116 of your T4A slip

**Column 4:** Enter the amount of travel expenses for each trip taken.

**Column 5:** Enter the cost of the **lowest return airfare** available at the time of the trip between the airport closest to your residence and the nearest designated city in the following chart:

**Designated Cities:**

|               |              |              |               |              |                |             |
|---------------|--------------|--------------|---------------|--------------|----------------|-------------|
| Vancouver, BC | Calgary, AB  | Edmonton, AB | Saskatoon, SK | Winnipeg, MB | North Bay, ON  | Toronto, ON |
| Ottawa, ON    | Montreal, QC | Quebec, QC   | Moncton, NB   | Halifax, NS  | St. John's, NL |             |

**Column 6:** Enter the **lowest** of the amounts from either Column 3, 4, or 5 in the appropriate column for the prescribed zone(s) where you resided when your trip began.

|                       | Column 1   | Column 2        | Column 3   | Column 4  | Column 5  | Column 6   |         |
|-----------------------|--|-----------------|--|---|---|--|---------|
|                       | Enter the name of the person who took the trip and Zone A or Zone B. (See Note 1 on the Information Sheet) | Purpose of trip | Amount of taxable travel benefit<br><i>Other travel:</i><br>T4 slip - box 32 and T4A slip - box 028<br><i>Medical travel:</i><br>T4 slip - box 33 and T4A slip - box 116 | Amount of travel expenses<br>(See Notes 2 and 4 on the Information Sheet) | Quote the lowest return airfare<br>(See Notes 3 and 4 on the Information Sheet) | Enter the <b>lowest</b> of the amounts from either Column 3, 4, or 5 in the appropriate column below for the prescribed zone(s) where you resided. |         |
|                       | T<br>R<br>I<br>P   |                 |  |   |   | Zone A   | Zone B  |
| <b>OTHER TRAVEL</b>   | #1   |                 |  |   |   |  |         |
|                       | #2   |                 |  |   |   | +  | +       |
|                       | #1   |                 |  |   |   | +  | +       |
|                       | #2   |                 |  |   |   | +  | +       |
|                       | #1   |                 |  |   |   | +  | +       |
|                       | #2   |                 |  |   |   | +  | +       |
|                       | #1   |                 |  |   |   | +  | +       |
|                       | #2   |                 |  |   |   | +  | +       |
|                       | #1   |                 |  |   |   | +  | +       |
|                       | #2   |                 |  |   |   | +  | +       |
| <b>MEDICAL TRAVEL</b> |  |                 |  |   |   | +  | +       |
|                       |  |                 |  |   |   | +  | +       |
|                       |  |                 |  |   |   | +  | +       |
|                       |  |                 |  |   |   | +  | +       |
|                       |  |                 |  |   |   | +  | +       |
|                       |  |                 |  |   |   | +  | +       |
|                       |  |                 |  |   |   | +  | +       |
|                       |  |                 |  |   |   | +  | +       |
| <b>Total</b>          |  |                 |  |   |   | =  | 14 = 15 |

Attach a separate sheet of paper if you need more space.

**Step 3 – Calculate your deduction for travel benefits**

Enter the amount from line 14 in Step 2.

**6754** 16

Enter the amount from line 15 in Step 2. **6756** × 50% =

+ 17

Add lines 16 and 17. **Deduction for travel benefits**

= 18

**Step 4 – Calculate your northern residents deductions**

Enter the amount from line 13 in Step 1. **Residency deduction**

19

Enter the amount from line 18 in Step 3. **Deduction for travel benefits**

+ 20

Add lines 19 and 20. **Northern residents deductions**

= 21

Enter the amount from line 21 on **line 255** of your return.