



# Northern Residents Deductions

20

Tax year

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.

## Step 1 – List your places of residence (Attach a separate sheet of paper if you need more space.)

Enter Zone A or Zone B	Enter your street address or a description of the location of the property such as a lot and plan number. This may be different from your mailing address.	Enter the Province or Territory	Period of residence					
			Enter the date that you started to live in a prescribed zone for a continuous period of at least six consecutive months. This period can begin or end in the tax year you stated at the top of this form.					
			From			To		
Year	Month	Day	Year	Month	Day			

## Step 2 – 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

#### 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 stated at the top of this form.

#### Additional residency amount

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

Add lines 1 and 2.

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.

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

_____	× \$8.25 =	_____	1
_____	× \$8.25 =	+ _____	2
_____	=	6749	3
_____	=	6757	4
_____	=	▶ _____	5

### Zone B – Residents of prescribed intermediate zones

#### Basic residency amount

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

#### Additional residency amount

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

Add lines 6 and 7.

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.

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

_____	× \$4.125 =	_____	6
_____	× \$4.125 =	+ _____	7
_____	=	6752	8
_____	=	6759	9
_____	=	▶ + _____	10

Add lines 5 and 10.

Enter your net income from line 236 of your return.

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

_____	× 20% =	_____	12
_____		Residency deduction	13

Go to Step 3 on the next page. ➔

**Step 3 – Calculate your deduction for travel benefits** (Attach a separate sheet of paper if you need more space.)

See Step 3 on the attached information sheet to determine if you can claim this deduction. If yes, complete the charts below to provide the names and addresses of **all** individuals who lived in your residence during the period(s) indicated in Step 1 for the tax year and to calculate your deduction for travel benefits.

Name:	Address:
Name:	Address:
Name:	Address:

INSTRUCTIONS	Column 1	Column 2	Column 3	Column 4	Column 5	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.	
	Enter the name of the person who took the trip. (See Step 3 on the information sheet.)	Enter the purpose of trip. Other travel (vacation, family reasons) or Medical travel	Enter the amount of taxable travel benefits. <b>Other travel:</b> T4 slip - box 32 and T4A slip - box 028 <b>Medical travel:</b> T4 slip - box 33 and T4A slip - box 116 (See Note 1 on the information sheet.)	Enter the amount of travel expenses for each trip taken. (See Notes 2 and 4 on the information sheet.)	Enter the quote for the lowest return airfare. (See Notes 3 and 4 on the information sheet.)	Zone A Prescribed northern zones	Zone B Prescribed intermediate zones
OTHER TRAVEL TRIP 1						+	+
						+	+
						+	+
						+	+
OTHER TRAVEL TRIP 2						+	+
						+	+
						+	+
						+	+
MEDICAL TRAVEL						+	+
						+	+
						+	+
						+	+
<b>Total</b>						=	(A) = (B)

Enter the amount from line (A) above.	<b>6754</b>	14
Enter the amount from line (B) above.	<b>6756</b> × 50% =	+
<b>Add lines 14 and 15.</b>	<b>Deduction for travel benefits</b>	= 16

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

Enter the amount from line 13 in Step 2.	<b>Residency deduction</b>	17
Enter the amount from line 16 in Step 3.	<b>Deduction for travel benefits</b>	+
<b>Add lines 17 and 18.</b>	<b>Northern residents deductions</b>	= 19
Enter the amount from line 19 on <b>line 255</b> of your return.		