



Northern Residents Deductions for 2022

What are the northern residents deductions?

The northern residents deductions consist of a residency deduction (for living costs) and a travel deduction. If you qualify, you can claim the full amount of these deductions if you lived, on a permanent basis, in a prescribed **northern** zone, or 50% of these deductions if you lived in a prescribed **intermediate** zone.

These deductions provide relief to those who live in a prescribed zone and recognize that such individuals are often faced with a higher cost of living, environmental hardships, and limited access to services.

For more information about the northern residents deductions, go to canada.ca/taxes-northern-residents or call **1-800-959-8281**.

Do you qualify for the northern residents deductions?

You qualify if you lived on a permanent basis in a prescribed **northern** zone (**Zone A**) or prescribed **intermediate** zone (**Zone B**), for a **continuous period of at least six consecutive months**. This period can begin or end in the tax year specified in Step 1 of the attached Form T2222.

If you lived in a prescribed **northern** zone (**Zone A**), you can claim the **full** amount of the deductions. If you lived in a prescribed **intermediate** zone (**Zone B**), you can claim **one-half** of the deductions.

For more information about the northern residents deduction as well as locations included as northern and intermediate, go to canada.ca/taxes-northern-residents.

There are two northern residents deductions:

- a **residency deduction** (Step 2) for having lived in a prescribed zone
- a **travel deduction** (Step 3)

Deceased persons – A person who died in the year qualifies if they lived in a prescribed zone for six months or more before the date of death.

Moving – Your period of residency is not affected if you moved from one place in a prescribed zone directly to another place in a prescribed zone.

Absences from a prescribed zone – If you lived in a prescribed zone on a **permanent** basis, absences from a prescribed zone do not usually affect your period of residency.

To determine if you lived in the prescribed zone on a permanent basis, the CRA considers the number of your absences from the prescribed zone, **and** the purpose and length of your absences.

If you have not lived in a prescribed zone for a **continuous period of at least six consecutive months** at the time you file your return, you do not yet qualify. File your return without making the claim. When you qualify, you can ask the CRA to adjust your return. To do so, follow the instructions in the Federal Income Tax and Benefit Guide under the heading "How to change a return."

Step 1 – List your places of residence

Enter "**Zone A**" if you lived in a prescribed **northern** zone or "**Zone B**" if you lived in a prescribed **intermediate** zone.

Step 2 – Calculate your residency deduction (lines 1 to 13)

Complete the calculation in Step 2 for the prescribed zone(s) you entered in Step 1.

There are two parts to the residency deduction:

- a **basic residency amount** – Claim this amount for the number of days in the year that you lived in a prescribed zone.
- an **additional residency amount** – Claim this amount for the days you used to calculate your basic residency amount if you maintained and lived in a dwelling in the prescribed zone during that time **and** you are the **only** person claiming the basic residency amount for living in that same dwelling for that period.

If you are the only person in the household claiming the basic residency amount for a particular period and dwelling, you can also claim the additional residency amount.

To claim the deduction that most benefits your household, you should consider the taxable income of all the members of your household when deciding which one of you will claim the residency deduction.

A **dwelling** is a self-contained domestic establishment. Generally, this is a complete and separate living unit with a kitchen, bathroom, sleeping facilities, and its own private access. It **includes** a house, an apartment, a mobile home, or another similar place of residence in which a person usually sleeps and eats. It **does not** include a bunkhouse, dormitory, hotel room, or room in a boarding house.

The CRA considers you to have maintained and lived in a dwelling, even if your employer let you live there rent-free and paid all the utility, maintenance, and other costs related to the dwelling.

Each person living in the dwelling can claim the basic residency amount as a deduction on their return. However, if more than one person claims the basic residency amount for a particular period and dwelling, no one in that household can claim the additional residency amount for that period and dwelling.

Special work site (lines 4 and 9)

If your principal place of residence is not in a prescribed zone, you may still qualify for all or a portion of the basic residency amount for living at a **special work site** provided that the site is located in a prescribed zone and you resided at the site for **at least six consecutive months**.

If you received non-taxable benefits for board and lodging at a special work site (shown in either box 31 of your T4 slip or box 124 of your T4A slip), your residency amounts will be reduced.

Enter the amount of non-taxable benefits on line 4 or 9 **unless** the special work site is 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.

For more information about special work sites, see archived Interpretation Bulletin IT-91R4, Employment at Special Work Sites or Remote Work Locations.

Example 1

Katie and her husband John moved from Vancouver, British Columbia, to their new house in Yellowknife, Northwest Territories, on March 15, 2022. Yellowknife is located in a prescribed northern zone based on the list available at canada.ca/taxes-northern-residents.

Katie and John lived in the prescribed zone for a continuous period of **at least six consecutive months** (March 15, 2022, to December 31, 2022 = 9.5 months [291 days]). Therefore, Katie and John are each entitled to claim the basic residency amount for 291 days in 2022. However, John does not need to claim the northern residents deductions for 2022 because he did not have taxable income in 2022.

Katie can claim \$11 for each day that she lived in Yellowknife (291 days) and an additional residency amount of \$11 per day because she maintained and lived in a house (considered a dwelling) during the 9.5 months and she is the only person in her household claiming the basic residency amount.

Katie will complete the “**Zone A**” section in Step 2 – Calculate your residency deduction of Form T2222.

Example 2

Assume the same facts as in Example 1. However, Katie and John move to Vanreina, Alberta, instead. Vanreina is located in a prescribed **intermediate** zone based on the list available at canada.ca/taxes-northern-residents. Therefore, Katie and John are each entitled to claim the basic residency amount for 291 days in 2022 as they lived in a prescribed intermediate zone for a continuous period of **at least six consecutive months**.

Katie can claim \$5.50 for each day that she lived in Vanreina (291 days) and an additional residency amount of \$5.50 per day as she maintained and lived in a house (which is considered a dwelling) during the 9.5 months and she is the only person in her household claiming the basic residency amount.

Katie will complete the “**Zone B**” section in Step 2 – Calculate your residency deduction of Form T2222.

Step 3 – Calculate your travel deduction (lines 14 to 16)

You can claim the travel deduction for a trip for medical or other reasons (such as vacation) that started from a prescribed zone and was taken either by you or by an **eligible family member**.

An eligible family member is someone who lived with you at the time of the trip and was one of the following:

- your spouse or common-law partner
- your or your spouse's or common-law partner's child under the age of 18
- another individual who is wholly dependent on support for you, your spouse or common-law partner, or both, and who is either:
 - your or your spouse's or common-law partner's parent or grandparent
 - related to you and wholly dependent by reason of mental or physical infirmity

Complete Chart A to identify the individuals (you and any eligible family members) who lived with you during the period(s) indicated in Step 1 and show how you allocated each individual's \$1,200 standard amount (if applicable).

Complete Chart B to calculate your travel deduction.

The maximum deduction you can claim for each eligible trip is the **lowest** of the following three amounts:

- either the taxable travel benefits you received from employment for the trip (see **Note 1**) or the portion of the \$1,200 standard amount for the person travelling (you or your eligible family member) that you allocate to the trip (enter the amount for whichever option you choose in Step 3, Chart B – column 3)
- the total travel expenses paid for the trip (enter the amount in Step 3, Chart B – column 4)
- 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 to that airport** as listed in **Note 3** on the next page (enter the amount in Step 3, Chart B – column 5)

If an individual (you or an eligible family member) uses the standard amount to calculate a travel deduction in the year, \$1,200 is the maximum total amount that may be claimed for each individual who travels, for all trips taken in the year by that individual, whether the trips were medical or non-medical, and regardless of which individual (either you or an eligible family member) is claiming the travel deduction. It is an amount per person, **not** per trip.

If any individual (you or an eligible family member) uses the taxable travel benefit received from employment to calculate a travel deduction in a year for an individual, then no one (including the individual) can use any part of that individual's \$1,200 standard amount in calculating a travel deduction claim for any trip taken by that individual in that year.

You **can** claim a travel deduction even if you are not claiming a residency deduction. For example, if your spouse or common-law partner claims both the basic and the additional residency amounts, you can still claim a travel deduction.

You **cannot** claim a travel deduction if **either** of the following applies:

- You or any member of your household (you or your eligible family member) received or was entitled to receive **non-taxable amounts** as travel assistance, as a travel allowance, or as a reimbursement for travel expenses
- Someone else has already claimed the travel deduction for this trip on their return

Number of trips

You can claim, for other non-medical reasons, up to two trips that you took and up to two trips taken by each eligible family member. You also can claim any number of medical trips taken by you or an eligible family member. However, no more than two non-medical trips taken by any individual (themselves or an eligible family member) in a year can be claimed by all taxpayers combined.

Note 1

You can use the value of taxable travel benefits provided by your employer in the calculation in Step 3 if you meet **both** of the following conditions:

- You are an employee dealing at arm's length with your employer
- You **had** to include in your income (in the same year you have the travel expenses) the **taxable** travel benefits that you received from your employment in a prescribed zone

If you take a trip that begins and ends in one year and you are reimbursed the following year, you cannot claim the travel deduction for that trip. However, you can claim a travel deduction if you leave on a trip in one year and return the next year. For example, you may leave on a trip in December and come back in January. If you receive non-refundable tickets or travel vouchers, the taxable travel benefit should be included in your T4 or T4A slip for the year the trip begins.

Taxable travel benefits include:

- travel assistance, such as airline tickets or a trip on a company-owned airplane
- a travel allowance or lump-sum payment you received from your employer for **travel expenses** you incurred

Payments from your employer for travel that was not for employment purposes are generally considered taxable benefits. Box 32 of your T4 slip or box 028 of your T4A slip shows the taxable travel benefits you received in the year. This includes the benefits received specifically for medical travel which are shown in box 33 of your T4 slip or box 116 of your T4A slip.

You can use the benefit for medical travel in the calculation in Step 3, Chart B – column 3 only if the medical services were for you or an eligible family member and were not available where you lived.

If you received a benefit that was not for any particular trip, you have to split it reasonably between the trips you are claiming.

Note 2

Travel expenses include air, train, and bus fare, vehicle expenses, meals, hotel or motel accommodations, camping fees, and other incidental expenses such as taxis and road/ferry tolls.

To calculate meal and vehicle expenses, you may choose the **detailed** or **simplified** method. Your **total travel expenses** equal the total of the value of travel assistance provided by your employer and the travel expenses incurred by you. Include any travel expenses paid by your employer.

Detailed method – This method allows you to claim the actual amount that you spent. Keep your receipts in case the CRA asks to see them at a later date.

Simplified method – This method uses a flat rate for meals and vehicle expenses. Although you do not need to keep detailed receipts for actual expenses if you choose to use this method, the CRA may still ask you to provide some documentation to support your claim.

- **Meals** – No matter which currency you used to pay your expenses, you can claim a **flat rate of \$23 Canadian per meal**, to a **maximum of \$69 per day** (sales tax included) per person, without receipts.
- **Vehicle expenses** – Keep track of the number of kilometres driven during the tax year for the trip. To determine the amount you can claim for vehicle expenses, multiply the number of kilometres by the cents/km rate for the province or territory in which the travel began.

For more information about the detailed or simplified methods, including the different rates, go to canada.ca/taxes-travel-costs or call 1-800-267-6999.

Note 3

The **lowest return airfare (LRA)** available at the time of the trip means the lowest return airfare ordinarily available for regularly scheduled commercial flights (excluding promotions or discounts that are not ordinarily available) on the date that the travel began. It also includes any GST/PST/HST and airport taxes. Additional charges, such as flight cancellation insurance, meals, and baggage surcharges are not considered part of the lowest return airfare.

The lowest return airfare to be used to complete **column 5** is the cost quoted for a flight from the airport closest to your residence to the **nearest designated city to that airport** (even if you did not actually travel by air or to that city).

The nearest designated cities are:

Vancouver, BC; Calgary, AB; Edmonton, AB; Saskatoon, SK; Winnipeg, MB; North Bay, ON; Toronto, ON; Ottawa, ON; Montréal, QC; Québec, QC; Moncton, NB; Halifax, NS; St. John's, NL.

Note 4

If you are claiming the expenses for a medical trip on this form, no one (including you) can claim them as medical expenses on their return.

In cases of medical travel, if the patient needs an attendant while travelling, the attendant's travel expenses are included as part of the patient's total travel expenses, even if they are in the form of travel assistance your employer provided or actual expenses you incurred.

If the attendant was you or an eligible family member:

Include the cost of the attendant's lowest return airfare in Step 3, Chart B – column 5, as part of the patient's expense for airfare. Include the cost of the attendant's travel expenses (excluding airfare) in column 4, as part of the patient's travel expenses.

If the attendant was not you or an eligible family member:

Do **not** include the cost of the attendant's lowest return airfare in column 5 as part of the patient's expense for airfare. Include the cost of the attendant's travel expenses (including airfare) in column 4 as part of the patient's travel expenses.

Example 3

Katie and John moved from Vancouver, British Columbia, to their new house in Yellowknife, Northwest Territories, on March 15, 2022. Yellowknife is located in a prescribed **northern** zone based on the list available at canada.ca/taxes-northern-residents.

Katie started working at Smith Co. in Yellowknife and received a travel allowance from her employer of \$5,000 in 2022. The \$5,000 travel allowance is included in box 32 of Katie's 2022 T4 slip from Smith Co. On November 1, 2022, Katie flew back to Vancouver, British Columbia, to visit her mother and spent \$1,500 on travel expenses. Katie took one trip in 2022. The lowest return airfare available at the time of the trip was \$400.

The first step is to determine whether Katie's travel expense qualifies for the travel deduction. It appears that all three conditions are met:

- Katie lives in a prescribed northern zone for **at least six consecutive months**
- Katie and Smith Co. are not related
- The \$5,000 allowance received from Smith Co. is included in Katie's income

The **second step** is to calculate the amount Katie can claim as a travel deduction. Katie will complete Step 3 of Form T2222. She will include her name as the person who took the trip in column 1 and the purpose of her trip (family reasons) in column 2.

She calculates the amount of the travel deduction as the **lowest** of the following three amounts:

- the value of the allowance received from Smith Co.: \$5,000 (column 3) since that amount is more than her \$1,200 standard amount
- the actual amount of Katie's trip: \$1,500 (column 4)
- the lowest return airfare available at the time of Katie's trip between the Yellowknife airport and the nearest designated city to that airport, which is Edmonton: \$400 (column 5)

As Yellowknife is located in a prescribed **northern** zone based on the list available at canada.ca/taxes-northern-residents, Katie will enter **\$400** under the "**Zone A**" column in Step 3.

Example 4

Kim and her husband Ryan live in Whitehorse, Yukon and have a 16-year-old child named Maria. Kim has higher income than her husband and generally claims all travel expenses for the household.

Kim received a taxable travel benefit of \$1,500 from her employer for each of two non-medical trips she took by herself. She also received a taxable travel benefit of \$1,000 for a non-medical trip that Ryan took by himself. However, neither Kim nor Ryan received a taxable travel benefit from employment for another non-medical trip Ryan took by himself, or a non-medical trip that Maria took alone.

Kim can claim up to two trips that she took for non-medical reasons. She decides to use the \$1,500 taxable travel benefit for the two non-medical trips she took in the year, since the amount of her taxable travel benefit is more than her \$1,200 standard amount. Therefore, Kim is eligible to claim up to the amount of her travel benefit of \$1,500 for each of her two trips.

Example 4 (continued)

For her Trip 1, Kim can claim the lesser of the following three amounts:

- the taxable travel benefit she received from her employer for the trip – \$1,500
- her actual expenses for the trip – \$1,300
- the lowest return airfare for the trip – \$750

Therefore, she can claim \$750 for this trip.

For her Trip 2, Kim can claim the lesser of the following three amounts:

- the taxable travel benefit she received from her employer for the trip – \$1,500
- her actual expenses for the trip – \$800
- the lowest return airfare for the trip – \$900

Therefore, she can claim \$800 for this trip.

Kim can also claim up to two non-medical trips taken by Ryan in the year. Kim decides not to use the \$1,000 taxable travel benefit she received from her employer for one of the trips Ryan took by himself, since the amount she received is less than Ryan's \$1,200 standard amount for the year. Instead, Kim uses part of Ryan's \$1,200 standard amount for the first trip that Ryan took, and the rest on the second trip he took.

For Ryan's Trip 1, Kim can claim whichever of the following three amounts is **less**:

- the portion of Ryan's \$1,200 standard amount that Kim allocates to the trip – \$400
- Ryan's actual expenses for the trip – \$400
- the lowest return airfare for the trip – \$600

Therefore, she can claim \$400 for this trip and can allocate the remaining \$800 balance (\$1,200 - \$400) of Ryan's \$1,200 standard amount to the other trip he took in the year.

For Ryan's Trip 2, Kim can claim whichever of the following three amounts is **less**:

- the remaining balance of Ryan's \$1,200 standard amount that Kim allocates to that trip – \$800
- Ryan's actual expenses for the trip – \$850
- the lowest return airfare for the trip – \$900

Therefore, she can claim \$800 for this trip

Kim can also claim up to two non-medical trips taken by Maria, but there was only one such trip taken. Kim uses Maria's full \$1,200 standard amount for that trip.

For Maria's trip, Kim can claim whichever of the following three amounts is **less**:

- the portion of Maria's \$1,200 standard amount that Kim allocates to the trip – \$1,200
- Maria's actual expenses for the trip – \$1,500
- the lowest return airfare for the trip – \$900

Therefore, Kim can claim \$900 for this trip.

Example 4 (continued)

Here is how Kim completes Chart A on Form T2222:

Chart A		Individual 1	Individual 2	Individual 3	Individual 4
A	Enter the name of each individual, including yourself, whose travel you are claiming. See Step 3 in the instructions.	Kim	Ryan	Maria	
B	Enter the name of everyone (including yourself) who is claiming a deduction for trips taken by the individual in row A and the total portion of the \$1,200 standard amount allocated by each claimant for all trips by that individual.	Name 1:	Kim	Kim	Kim
		Amount 1:	0 \$	1200 \$	1200 \$
		Name 2:			
		Amount 2:			
		Name 3:			
C	Enter the total of all amounts in row B. This total cannot be more than \$1,200.	0 \$	1200 \$	1200 \$	

Step 4 – Calculate your northern residents deductions (lines 17 to 19)

Add line 17 (**residency deduction**) and line 18 (**travel deduction**). Enter the amount from **line 19** on **line 25500** of your return.

Do you have all your receipts and other supporting documents?

Have all your supporting documents on hand (including the lowest return airfare available at the time of the trip) when you are completing Form T2222.

Keep all the receipts and documents to support your claim for **at least six years** in case your return is being reviewed.

Note: A travel itinerary or other proof of travel, including the receipts for accommodations may be required to support the travel part of a claim.

Frequently asked questions

Question 1

I moved to Beaver Lake, Saskatchewan, on November 30, 2022. Can I claim the residency deduction on my 2022 tax return?

Answer 1

The northern residents deductions are generally available when an individual lives in one or more prescribed zones for a continuous period of at least six consecutive months. This period can **begin or end in the tax year** for which a tax return is being filed.

At the end of the 2022 tax year you lived in a prescribed northern zone for one month. Therefore, at the time you file your 2022 tax return you do not yet qualify. File your 2022 tax return without claiming the residency deduction. When you qualify (May 31, 2023), you can ask the CRA to adjust your 2022 tax return to allow a residency deduction of \$352 [\$11 X 32 days – November 30, 2022, to December 31, 2022] for the time you lived in the prescribed zone in 2022.

To adjust your 2022 tax return, follow the instructions in the Federal Income Tax and Benefit Guide under the heading “How to change a return.”

Question 2

Am I eligible to claim the northern resident deductions if I was absent from a prescribed zone for **medical reasons**?

Answer 2

Depending on the particular facts and circumstances, an extended absence from a prescribed zone may be considered **temporary**. You are required to determine if your absence from a prescribed zone is considered temporary. **Temporary** absences from a prescribed zone (for example, vacations, medical leave or temporary work assignments) do not usually affect the continuity of your qualifying six-month period. In such situations, you are still considered to live in a prescribed zone, even while you are not physically present in this zone.

Question 3

How do I know if my absence from a prescribed zone is **temporary**?

Answer 3

Whether your absence from a prescribed zone is considered temporary will depend on your specific facts. The longer an absence lasts, the more that it indicates that it is no longer temporary. Factors which may suggest that an absence is **temporary** could include:

- You intended to return to your residence when leaving the prescribed zone
- You actually returned to your residence in the prescribed zone
- Your family remained at the residence in the prescribed zone
- You did not establish another residence outside the prescribed zone, change your mailing address, move household effects and belongings, and so forth
- Your residence in the prescribed zone was available for your use throughout the absence period (that is, the residence was not sold, rented, or otherwise occupied, and was maintained for your use at all times during the absence period)

Checklist for Northern Residents Deductions

If you are claiming the northern residents deductions (Form T2222), use the following checklist to avoid mistakes that could cause delays to the processing of your tax return.

Place of residence

- ✓ I have lived in one or more prescribed zones for a continuous period of **at least six consecutive months** beginning or ending in the year for which my tax return is being filed.

There are two kinds of prescribed zones: **northern** and **intermediate**. To find places located in the prescribed zones, go to canada.ca/taxes-northern-residents or call the CRA at **1-800-959-8281**.

- ✓ I have clearly indicated the **full address where I resided** in a prescribed zone (not simply a post office box number).

Travel deduction

- ✓ I have provided the **names and addresses of all individuals (all eligible family members)** who lived in my residence during the period(s) and for whom I am claiming a travel deduction.
- ✓ The **taxable travel benefit** received from employment for the trip(s), if any, has been included in my income from employment.
- ✓ I have all the **receipts and other documents** to support the travel expenses paid for each trip. Travel expenses include air, train, or bus fares, vehicle expenses, meals, hotel or motel accommodations, camping fees, and other incidental expenses such as taxis and road and ferry tolls.
- ✓ I have the cost of the **lowest return airfare available at the time of each trip** between the airport closest to my residence and the nearest designated city to that airport (even if you did not actually travel by air or to that city).

The **nearest designated cities** are:

Vancouver, BC; Calgary, AB; Edmonton, AB; Saskatoon, SK; Winnipeg, MB; North Bay, ON; Toronto, ON; Ottawa, ON; Montréal, QC; Québec, QC; Moncton, NB; Halifax, NS; St. John's, NL.



Northern Residents Deductions for 2022

Before you complete this form, read the attached instruction sheet.

If this claim is for a year before 2022, go to canada.ca/cra-forms to get a previous version of this form.

Attach your completed Form T2222 to your return, but do not send your other documents. Keep them in case the CRA asks to see them later.

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 2022.							
			From	Year	Month	Day	To	Year	Month	Day

Step 2 – Calculate your residency deduction (if you 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 in 2022.

$\times \$11.00 =$ _____ **1**

Additional residency amount

Enter the number of days you qualify for the additional residency amount in 2022.

$\times \$11.00 =$ + _____ **2**

Line 1 plus line 2

67490 = _____ **3**

If you worked at a special work site, 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 the special work site **unless** the special work site is located 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.

67507 – _____ **4**

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

= _____ **▶** _____ **5**

Zone B – Residents of prescribed intermediate zones

Basic residency amount

Enter the number of days you lived in an intermediate zone in 2022.

$\times \$5.50 =$ _____ **6**

Additional residency amount

Enter the number of days you qualify for the additional residency amount in 2022.

$\times \$5.50 =$ + _____ **7**

Line 6 plus line 7

67520 = _____ **8**

If you worked at a special work site, 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 the special work site **unless** the special work site is located 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.

67529 – _____ **9**

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

= _____ **▶** + _____ **10**

Line 5 plus line 10

= _____ **11**

Enter your net income from line 23600 of your return.

$\times 20\% =$ _____ **12**

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

Residency deduction _____ **13**

Step 3 – Calculate your travel deduction (attach a separate sheet of paper if you need more space)

Complete Chart A if you qualify for this deduction and you are allocating a portion of your or your eligible family member's \$1,200 standard amount for a trip. See example 4 on page 4 which demonstrates how to complete Chart A. Complete Chart B to calculate your travel deduction.

Chart A		Individual 1	Individual 2	Individual 3	Individual 4
A	Enter the name of each individual, including yourself, whose travel you are claiming. See Step 3 in the instructions.				
B	Enter the name of everyone (including yourself) who is claiming a deduction for trips taken by the individual in row A and the total portion of the \$1,200 standard amount allocated by each claimant for all trips by that individual.	Name 1:			
		Amount 1:			
		Name 2:			
		Amount 2:			
		Name 3:			
C	Enter the total of all amounts in row B. This total cannot be more than \$1,200.	Amount 3:			

Chart B		Column 1	Column 2	Column 3	Column 4	Column 5	Enter the lowest amount from column 3, 4, or 5 in the column for the prescribed zone(s) you resided in at the time of the trip.	
Instructions		Enter the name of the person who took the trip. See Step 3 in the instructions.	Enter the purpose of the trip. Other travel (vacation, family reasons) or medical travel.	Enter either the taxable travel benefit or the portion of the individual's \$1,200 standard amount for the trip. (1)	Enter the amount of travel expenses for each trip taken. See Note 2 and Note 4 in the instructions.	Enter the cost of the lowest return airfare. (2)	Zone A	Zone B
							(Prescribed northern zones)	(Prescribed intermediate zones)
Other travel	Trip 1						+	+
							+	+
							+	+
	Trip 2						+	+
							+	+
							+	+
Medical travel							+	+
							+	+
							+	+
							+	+
							+	+
							+	+
Total							=	(A) = (B)

(1) This can be either the portion of the individual's \$1,200 standard amount that you allocated to the trip or the taxable travel benefit you received from employment for the trip (if any). See **Note 1** in the instructions.

(2) This is 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 to that airport. See **Note 3** and **Note 4** in the instructions.

Enter the total from box (A).	67540		14
Enter the total from box (B).	67560	× 50% =	15
Line 14 plus line 15		Travel deduction	16

Step 4 – Calculate your northern residents deductions

Enter the amount from line 13 in Step 2.	Residency deduction	17
Enter the amount from line 16 in Step 3.	Travel deduction	18
Line 17 plus line 18		
Enter this amount on line 25500 of your return.	Northern residents deductions	19

See the privacy notice on your return.