

# Calculation of the Deduction for Residents of Designated Remote Areas

Complete this form if you lived in a prescribed northern zone or a prescribed intermediate zone for a period of at least six consecutive months. The period may start in the year preceding the year for which the form is being filed or end in the year following the year for which the form is being filed. In calculating the deduction for residents of designated remote areas, be sure to take into account only the number of days **included in the year for which you are claiming the deduction**.

For help with this form and a list of designated remote areas, see guide TP-350.1.G-V, *Deduction for Residents of Designated Remote Areas*.

This form is for the 2021 taxation year onward. Enclose it with your income tax return.

Year

Social insurance number

## 1 Information about you (please print)

Last name  First name

Address in the designated remote area  Postal code

Period of residence: from  to

**Note:** Enter a single address, even if you lived in more than one northern or intermediate zone during the year.

## 2 Calculation of the deduction

### 2.1 Housing deduction

#### 2.1.1 Residents of a northern zone

<b>Basic amount:</b> Number of days during the year in which you lived in a northern zone and for which you wish to claim the housing deduction (see page 9 of the guide) <b>Number of days</b> _____ <b>× \$11 ▶</b>	1		
<b>Additional amount:</b> Number of days during the year in which you lived in a northern zone where you maintained a dwelling in which you lived, provided you are the sole person in the dwelling claiming the housing deduction for that period (see page 9 of the guide) <b>Number of days</b> _____ <b>× \$11 ▶ +</b>	2		
Add lines 1 and 2.	=	3	
Value of the tax-exempt benefit for board and lodging for the period in which you worked at a special work site located in a northern zone <sup>1</sup> (see page 10 of the guide)	-	4	
Subtract line 4 from line 3.	=	5	

#### 2.1.2 Residents of an intermediate zone

<b>Basic amount:</b> Number of days during the year in which you lived in an intermediate zone and for which you wish to claim the housing deduction (see page 9 of the guide) <b>Number of days</b> _____ <b>× \$11 ▶</b>	6		
<b>Additional amount:</b> Number of days during the year in which you lived in an intermediate zone where you maintained a dwelling in which you lived, provided you are the sole person in the dwelling claiming the housing deduction for that period (see page 9 of the guide) <b>Number of days</b> _____ <b>× \$11 ▶ +</b>	7		
Add lines 6 and 7.	=	8	
Multiply line 8 by 50%.	×	9	<b>50%</b>
Value of the tax-exempt benefit for board and lodging for the period in which you worked at a special work site located in an intermediate zone <sup>1</sup> (see page 10 of the guide)	-	10	
Subtract line 10 from line 9.	=	11	

1. The value of the tax-exempt benefit is shown in box V-1 of the RL-1 slip issued by the employer for whom you worked at the work site.



### 2.1.3 Allowable housing deduction

Amount from line 5		12		
Amount from line 11	+	13		
Add lines 12 and 13.	=	14		
Amount from line 275 of your income tax return (do not take into account the deduction for residents of designated remote areas, which is to be entered on line 236 of your return)	×	15		
	=		<b>20%</b>	
Multiply line 15 by 20%.	=			▶ 16
Enter the amount from line 14 or line 16, whichever is <b>less</b> , and carry it to line 19.			<b>Housing deduction</b>	17

### 2.2 Travel deduction (see pages 11 to 14 of the guide)

You may be able to claim a deduction for the eligible members of your family (including yourself) who travelled during the year. Up to two trips for non-medical reasons per eligible family member are allowed. Complete the table below for the eligible family members for whom you want to claim a deduction.

If you **did not receive** any taxable benefits respecting trips, you can claim a lump sum of up to \$1,200 per eligible family member, which you can divide among their trips. Enter the portion of the lump sum for each individual trip in column E.1. In this case, leave column C blank.

If you **received** taxable benefits respecting trips made by you or an eligible family member and paid by your employer, you can either:

- deduct the value of the taxable benefit respecting each eligible family member's trips (enter the value in column C and leave column E.1 blank); or
- deduct all or part of the \$1,200 lump sum for each eligible family member (enter the applicable portion in column E.1 and leave column C blank).

You can deduct up to the **lesser** of the following for each trip:

- the amount in column C or E.1;
- the amount in column D; or
- the amount in column E.

If you lived in a northern zone when the expenses were incurred, enter the amount of the deduction in column F. If you lived in an intermediate zone, enter it in column G.

You can claim a certain amount for meal expenses and expenses related to the use of a vehicle that were incurred from the point of departure of the trip without having to file or keep receipts. For the amounts allowed for meals and the fixed rate per kilometre travelled, go to [revenuquebec.ca](http://revenuquebec.ca).

### Calculation of travel deduction

If you need more space, enclose another copy of page 2 of this form containing the required information.

Trip	A Date				A.1 Name of person who made the trip	B Trip made to obtain medical care		C Value of benefit (see page 13 of the guide)	D Cost of trip (see page 13 of the guide)	E Additional limit (see page 14 of the guide)	E.1 Lump sum (see page 14 of the guide)
	M	M	Y	Y		Yes	No				
1						<input type="checkbox"/>	<input type="checkbox"/>				
2						<input type="checkbox"/>	<input type="checkbox"/>				
3						<input type="checkbox"/>	<input type="checkbox"/>				
4						<input type="checkbox"/>	<input type="checkbox"/>				

Trip	F Allowable deduction per trip from a northern zone (amount from column C, E.1, D or E, whichever is <b>least</b> )		G Allowable deduction per trip from an intermediate zone (amount from column C, E.1, D or E, whichever is <b>least</b> )	
	1			
+	2			
+	3			
+	4			
	<b>18</b>			

Add the amounts in columns F and G.

**Travel deduction** =



