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DEDUCTION FOR RESIDENTS OF DESIGNATED REMOTE AREAS

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**IF YOU LIVE IN A REMOTE AREA OF
QUÉBEC, YOU MAY BE ABLE TO
CLAIM A SPECIAL TAX DEDUCTION
IN YOUR INCOME TAX RETURN.**

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The information in this guide is based on the *Taxation Act* and the *Regulation respecting the Taxation Act* but does not constitute a legal interpretation of the legislation.

NEW FOR 2021

Beginning in the 2021 taxation year, you can claim the travel deduction included in the deduction for residents of designated remote areas if you did not receive any taxable benefits for trips paid by your employer.

For each eligible member of your family (including yourself), you can deduct a \$1,200 lump sum for trips, which you can divide among the family member's trips.

If you received taxable benefits for trips paid by your employer, you can deduct either the amount of the benefits received for trips made by the eligible members of your family (including you) or the \$1,200 lump sum, divided among the person's trips.

1 GENERAL INFORMATION

This guide is intended to help you claim the deduction for residents of designated remote areas on line 236 of the income tax return. It provides information that will help you determine whether you are eligible for the deduction and complete form TP-350.1-V, *Calculation of the Deduction for Residents of Designated Remote Areas*, two copies of which are included at the end of the guide.

This guide is valid for **2021 onward**, unless legislative or administrative changes warrant an update.

If you need more information, please contact us. See our contact information at the end of the guide.



2 GLOSSARY

Terms that come up frequently in this guide are defined below.

Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps, and that is equipped with kitchen and bathroom facilities.

NOTE

A room in a boarding house or a hotel, a bunkhouse or a dormitory is not considered a dwelling.

Eligible family member

A member of the household of a person claiming the deduction for residents of designated remote areas.

It can be:

- the person claiming the deduction;
- the person's spouse;
- the person's child (or the child of the person's spouse), if they are under 18; or
- a person related to and entirely dependent on the person claiming the deduction (or their spouse) or, in the case of a person other than a parent or grandparent, a person who is dependent because of a mental or physical impairment.

Principal place of residence

A place where an individual regularly, habitually or normally resides. The individual's connection to the place and the permanence of that connection must be demonstrated. As a rule, the principal place of residence is the place where the individual's possessions are, the place where the individual's immediate family lives or the place where the individual carries out social activities.

To maintain a dwelling

To pay the expenses related to a dwelling, for example, outlays to purchase or rent the dwelling, and expenses for maintenance, utilities or upkeep.

To reside in an area

To live in a permanent manner in an area without interruption.



3 ARE YOU ENTITLED TO THE DEDUCTION?

The deduction for residents of designated remote areas includes:

- the housing deduction (section 2.1 of form TP-350.1-V);
- the travel deduction (section 2.2 of form TP-350.1-V).

To claim these two deductions, you must have lived in a **designated remote area** (see section 3.1) for a period of at least **six consecutive months** (see section 3.2). This period can begin in one year and end in another. It is the place where you live, rather than the address where you receive your mail, that is taken into account to determine your eligibility for the deduction.

NOTE

- You do not have to claim the housing deduction to be entitled to the travel deduction. For example, even if your spouse claims the full amount of the housing deduction for your dwelling, you can still claim the travel deduction.
- Your deduction for residents of a designated remote area is not affected by the other deductions you can claim in calculating your employment or business income. For example, even if you are entitled to a home office deduction, you can still claim the full deduction for residents of designated remote areas.
- If you received a non-taxable benefit for board and lodging in a designated remote area while you temporarily worked there, your deduction may be reduced.

3.1 Designated remote areas

For a list of designated remote areas in Québec, see section 5.1 (prescribed northern zones) and section 5.2 (prescribed intermediate zones) of this guide. To find out whether certain areas outside Québec qualify as designated remote areas, contact us. Our contact information is given at the end of this guide.

If you lived in a place that is not a city, town, village or hamlet, but the city, town, village or hamlet closest to your place of residence was located in a designated remote area, we consider that you lived in a designated remote area.



3.2 Six-month residence requirement

To qualify for the housing deduction or the travel deduction, a person must have lived in one or more designated remote areas for at least **six consecutive months**. We consider that the six-month residence requirement has been met in the following cases:

- Early in the year, you moved away from a designated remote area where you were living the year before; in all, you lived in the area at least six consecutive months. You can claim the deduction for the number of days you lived in the designated remote area during the year you moved.
- At the time of death, an individual was living in a designated remote area. The deceased lived in the area at least six consecutive months, beginning in the year preceding death and ending in the year of death. You can claim the deduction on the deceased's behalf for the number of days he or she lived in the designated remote area in the year of death.
- Late in a given year, you moved to a designated remote area, where you continued to live the following year. If you lived in the area at least six consecutive months, you can claim the deduction for the number of days you lived in the designated remote area in the given year.

However, if you have not lived in the area for at least six consecutive months by the time you file your income tax return for the given year, you must file it without claiming the deduction for residents of designated remote areas. Once you have lived in the area for six consecutive months, you can file the *Request for an Adjustment to an Income Tax Return* (form TP-1.R-V) in order to make the necessary adjustment to your return.

- You lived in more than one designated remote area for a total period of at least six consecutive months, but only part of this period falls in the year for which you are claiming the deduction. You can claim the deduction for the number of days you lived in a designated remote area in that year.

Interruption in the six-month period

If your principal place of residence is located in a designated remote area, a temporary absence (such as an absence for vacation or for a temporary assignment) is not considered an interruption in the period of time you lived there.

If your principal place of residence is located outside a designated remote area, but you live in a remote area (for work, for example), each time you leave the area may constitute an interruption of the residence period. The frequency, purpose and duration of such absences are all factors to be considered. For example, if you leave the area as frequently as once a week, each absence is considered an interruption in the six-month residence period.

For more information about the interruption in the six-month period, contact us.



4 HOW TO COMPLETE FORM TP-350.1-V

Complete form TP-350.1-V to calculate the deduction. Read the information below for help.

Year

Enter the year for which you are claiming the deduction.

Information about you

Enter the address where you lived in a designated remote area (see Part 5) during the year. Make sure that you write the name of the area exactly as it appears in section 5.1 or 5.2, and that you enter your **postal code** in the space provided.

Only enter one address, even if you lived in more than one place.

Housing deduction

The housing deduction has two components:

Basic amount

You can claim this amount for the number of days you lived in a designated remote area during the year.

Additional amount

You can claim this amount for the number of days taken into account in the calculation of the basic amount if you lived in and maintained a dwelling in a designated remote area and you are the only person living in the dwelling who is claiming the housing deduction for the dwelling for the period.

Instructions for section 2.1 are provided below.

Lines 1 and 6 Basic amount

On line 1 or 6, enter the number of days in the year during which you lived in a northern zone or an intermediate zone and for which you are claiming the housing deduction. The maximum number of days you can enter is 365 (366 for a leap year). You can claim the amount only once for a given period, even if you lived at a special work site located in a northern or intermediate zone and your principal place of residence was also located in one of these zones.

Multiply the number of days you entered by \$11.

Lines 2 and 7 Additional amount

On line 2 or 7, enter only the number of days in the year (maximum 365, or 366 for a leap year) during which you lived in and maintained a dwelling in a northern or intermediate zone. This number must not include days that someone who lived with you (your spouse, for example) enters on line 1 or 6 (basic amount) of their form.

Multiply the number of days you entered by \$11.



IMPORTANT

If one or more people who lived with you claim the basic amount on line 1 or 6 for a given period, you cannot claim the additional amount on line 2 or 7 for the same period. You must therefore decide whether, for a given period, it is more advantageous for one person living in your dwelling to claim the basic amount and the additional amount, or for all of the eligible people living in the dwelling to claim the basic amount.

If an amount for the dwelling is entered as a taxable benefit in box V of your RL-1 slip, we consider that you have lived in and maintained a dwelling even if your employer or another person (such as a contractor) provided the dwelling free of charge and paid all expenses for public utilities, upkeep and other costs related to the dwelling.

The examples on the next page illustrate the various ways in which the basic and additional amounts can be allocated.

Lines 4 and 10

The value of the tax-exempt benefit for board and lodging is shown in box V-1 of the RL-1 slip issued by the employer for which you worked at a special work site.

This amount represents the value of the benefit that your employer or the principal contractor for a project (for example, the Société d'énergie de la Baie James) provided to you while you were employed at a special work site (in a northern zone or an intermediate zone) located within 30 kilometres of a population center of at least 40,000 inhabitants and while you maintained and ordinarily lived in a dwelling as your principal place of residence outside of a designated remote area.

The value of this tax-exempt benefit must be subtracted from the amount of the deduction entered on line 3 or 9, unless your principal place of residence was located in a northern or intermediate zone while you were an employee on a special work site. **In that case, you do not have to enter the value of the benefit on line 4 or 10.**



Examples

1. For the entire year, Mr. and Ms. Robinson jointly maintained a house in Schefferville, where they both worked. They agreed that it would be more advantageous to divide the basic amount and the additional amount between them. Mr. Robinson therefore enters 275 days on lines 1 and 2 of his form, while Ms. Robinson enters 90 days on the same lines of her form.
2. For the entire year, Ms. Christos maintained an apartment in Fermont, where she lived with her husband and their two children. Their daughter Maria worked for six months during the year. The family decides that Ms. Christos would claim the basic amount (line 1) for 365 days and the additional amount (line 2) for 214 days, while Mr. Christos and Maria would each claim the basic amount (line 1) for 151 days. Ms. Christos thus claims a total deduction of \$6,369, as follows: \$4,015 (365 days × \$11) on line 1, plus \$2,354 (214 days × \$11) on line 2. Mr. Christos and Maria each claim \$1,661 (151 days × \$11) on line 1.
3. At the end of his studies, Jean-Pierre Garcia moved to Ivujivik for seven months (June to December) under a work-experience program. For the first 21 days he lived in a hotel. He then rented a studio apartment located in the basement of the Tremblay family home. For the first part of the period he lived in Ivujivik, Jean-Pierre is entitled only to the basic amount (line 1), since a hotel room is not considered a dwelling. For the remainder of his stay, he is entitled to the basic amount (line 1) and the additional amount (line 2). He can therefore claim a total of \$4,477, as follows: \$2,354 (214 days × \$11) on line 1, plus \$2,123 (193 days × \$11) on line 2. Note that, although Jean-Pierre and the Tremblay family lived in the same house, they lived in and maintained separate dwellings. Therefore, neither Jean-Pierre nor the Tremblays are required to take each other's deduction into account.
4. Four young workers shared an apartment in Blanc-Sablon for eight months (January to August). They agreed that they would each claim the basic amount (line 1). Therefore, none of the workers can claim the additional amount (line 2) for the period, since the number of days entered on line 1 by another person in the household cannot be entered on line 2. Each worker can therefore claim a total of \$2,673 (243 days × \$11) on line 1.

The above examples also apply to residents of intermediate zones, as the method of calculating the basic and additional amounts is the same. Simply replace line 1 by line 6 and line 2 by line 7.

Travel deduction

You can claim the travel deduction for trips made by all your eligible family members (including yourself), regardless of whether you received taxable benefits for them.

To calculate the deduction, you must complete the "Calculation of travel deduction" table. Instructions for completing the table are provided below.

Column A	Date
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You can only claim a deduction for trips made in the year covered by the RL-1 slip on which the related taxable benefit is shown in box K or, if there is no such benefit in box K, for trips made in the year covered by the form. If the benefit was granted in the form of non-refundable tickets or travel vouchers, it must be entered in box K of the RL-1 slip for the year the trip began.



Column B Trip made to obtain medical care

You can claim a deduction for an **unlimited** number of trips made to obtain medical care, provided the care was for you or an eligible family member and was not available locally. Do not enter any expenses related to the trips for the year or for any other taxation year on line 36 (Medical expenses) of Schedule B of your or your spouse's income tax return.

Other trips

You can claim a deduction for **up to two** trips for non-medical reasons (for example, because of a death, an unfortunate event or yearly vacation) per year per eligible family member. If a family member made more than two trips during the year, you must choose two trips to calculate their deduction.

If you received taxable travel benefits

If, through your work, you received taxable benefits for trips that you or an eligible family member made from your designated remote area, the value of the benefit will be shown in box K of your RL-1 slip.

You can claim a deduction for each of your eligible family members using either the amount of the taxable benefit for the person's trips or a \$1,200 lump sum that you must divide among the person's trips.

For more information, see the example below and the instructions for column E.1.

If you did not receive taxable travel benefits

Even if box K of your RL-1 slip is blank, you can still claim a deduction for trips made to obtain medical care not available in your area or for trips made for non-medical reasons (for example, because of a death, an unfortunate event or yearly vacation). However, travel expenses incurred for business trips are not deductible.

For each eligible member of your family, you can deduct up to a total of \$1,200, divided among the person's trips.

For more information on the \$1,200 lump sum, see the example below and the instructions for column E.1.

Example

Clara and Jules live in Natashquan. They have an 8-year-old daughter. Clara earns more than Jules and pays all the household's travel expenses. She received a \$1,500 taxable benefit from her employer for two trips she made for non-medical reasons, as well as a \$1,000 benefit for a trip Jules made for non-medical reasons. The three of them went on another trip for non-medical reasons, but Clara did not receive a taxable benefit for it.

1. Since she can claim a deduction for up to two trips for non-medical reasons, Clara decides to claim one for the two trips for which she received a benefit, since the total benefit (\$3,000) is greater than the \$1,200 lump sum. Her deduction for each trip cannot exceed the value of the benefit for the trip (\$1,500), the cost of the trip or the additional limit (see the instructions for columns D and E).
2. Clara chooses not to claim a deduction for the benefit she received for Jules's trip, since it is less than \$1,200. Instead, she claims the \$1,200 and divides it between his two trips. Her deduction for each trip cannot exceed the value of the portion of the lump sum for the trip, the cost of the trip or the additional limit (see the instructions for columns D and E).
3. Clara claims the \$1,200 for her daughter's trip, in which case her deduction cannot exceed \$1,200, the cost of the trip or the additional limit (see the instructions for columns D and E).



Column C Value of benefit

The value of the benefit you received for trips is shown in box K of your RL-1 slip.

If the amount in box K includes a benefit for trips made for medical reasons, the value of this benefit will be shown in box K-1.

If you are claiming a deduction for travel benefits, you must get details of each trip from your employer and enter the value of the benefit for each trip made by a family member in the year in column C. In this case, leave column E.1 blank, because no one can claim any part of the \$1,200 lump sum.

If you are claiming all or part of the \$1,200 lump sum for an eligible family member, do not enter anything in column C for that person. See the instructions for column E.1.

Column D Cost of trip

The cost of a trip includes travel expenses such as air, train or bus fare; expenses related to the use of a motor vehicle; meals; hotel or motel accommodation; and related expenses such as taxi fares and highway or ferry tolls. Do not enter travel expenses for which you or an eligible family member received (or was entitled to receive) a reimbursement or any other form of assistance, unless the amount of the reimbursement or assistance was included in your income or that of an eligible family member.

For meal expenses and expenses related to the use of a vehicle, you can use the simplified method or the detailed method to calculate amounts giving entitlement to a deduction.

Simplified method

Under this method, which does not require receipts, you can claim a flat rate for meals and a per-kilometre rate (from the point of departure) for motor vehicle expenses. For information about these rates, contact us (see our contact information at the end of the guide). Please note that you are required to keep receipts for other travel expenses.

Detailed method

If you use this method, you must keep all receipts for meals and motor vehicle expenses. You must also keep receipts for other travel expenses.

The cost of a trip made to obtain medical care not available in the place where you live includes all travel expenses incurred for you or for an eligible family member for the trip. If the person in need of care had to be accompanied during the trip, the accompanying person's travel expenses can be included in the cost.

If you received a taxable travel benefit, the cost of a trip is based on the value of the benefit, which must correspond to the fair market value of the trip. The value of an airplane ticket, for example, corresponds to the cost of the ticket. If the person providing the benefit chartered your transportation or otherwise provided you with a means of transportation, the value of the transportation is the market price of a similar trip. The amount of the benefit you received is included in the cost of the trip.



Column E Additional limit

The additional limit is equal to the cost of the least expensive return air fare, at the time of the trip, for a flight from the airport nearest your residence to the closest **designated city**.

The only designated cities are Vancouver, Edmonton, Calgary, Saskatoon, Winnipeg, North Bay, Toronto, Ottawa, Montréal, Québec City, Moncton, Halifax and St. John's (Newfoundland).

Whether or not you received a taxable travel benefit, this limit applies to all travel deductions, regardless of the means of transportation chosen. You need not have travelled by air or to the closest designated city to apply the limit.

If the individual in need of care had to be accompanied on a trip and was accompanied by an eligible family member, you can include in the additional limit the cost of the least expensive return air fare for a flight to the closest designated city, for the accompanying person. If the accompanying person was not an eligible family member, do not include an amount for that person in the additional limit.

Column E.1 Lump sum

If, through your work, you received taxable benefits for trips made by you or an eligible family member and you are not deducting the benefits in column C, or if you did not receive any taxable travel benefits, you can claim, for the year, all or part of a \$1,200 lump sum for the trips made during the year by each eligible member of your family. The maximum is \$1,200 total per person, whether you live in a northern zone or an intermediate zone. You can also divide the \$1,200 between all of **each person's** trips.

If you claim part of the \$1,200 for an eligible family member, only the unused portion of the lump sum can be claimed by this person or by someone else in their regard. The total claimed for each person cannot exceed \$1,200 for the year.

If you enter an amount in column E.1 for a trip by an eligible family member (including you), do not enter anything in column C for that trip.

Column F or G Allowable deduction per trip

Whether you lived in a northern zone or an intermediate zone at the time the expenses were incurred, the maximum deduction for each trip is equal to the **least** of the following amounts:

- the value of the taxable benefit received for the trip (column C) **or** the portion of the \$1,200 lump sum claimed for an eligible family member for the trip (column E.1);
- the total travel expenses paid for the trip (column D);
- the additional limit (column E).

If you claim a travel deduction, you must draw up a statement of expenses for each trip including:

- the purpose of the trip;
- the names of the eligible family members who went on the trip;
- the departure and return date, and the points of departure and arrival;
- a breakdown of the expenses.

Although you do not have to enclose the statement of expenses or the receipts for the travel expenses you incurred with your income tax return, you must keep them in case we ask for them (see the information on the simplified and detailed methods in Part 4).



5 DESIGNATED REMOTE AREAS IN QUÉBEC

The following list is not exhaustive. If the area you lived in does not appear in the list, contact us to find out if you can claim the deduction.

Our contact information is given at the end of the guide.

5.1 Prescribed northern zones

Achiwapaschikisit	Chisasibi (Fort George)	Kapistauchisitanuch
Aguanish	Déception	Kattiniq
Akulivik	Dune-du-Sud	Kawawachikamach (near Schefferville)
Anaukaskayach	Eastmain	Kegaska
Arseneault	Éric	Keyano
Askwasimwakwanan	Étamamiou	Killiniq (Port Burwell)
Aupaluk	Factory Point	Kutawanis
Aurigny (Le Moulin)	Fatima	Kuujuuaq (Fort-Chimo)
Awikwataukach	Fermont	Kuujuuarapik (Poste-de-la-Baleine, Great Whale River)
Aylmer Sound	Fire Lake	Lac-Dufresne
Baie-des-Ha! Ha!	Forget	Lac Éon
Baie-des-Loups (see Wolf Bay)	Fort Mackenzie	Lac-Salé
Baie-des-Moutons (see Mutton Bay)	Gagnon	Laforge (Baie-James)
Baie-Johan-Beetz	Grande-Entrée	La Grande 1 (Baie-James)
Baie-Rouge	Grand-Ruisseau	La Grande 2
Bassin	Gros-Cap	La Grande 3
Blanc-Sablon	Grosse-Île	La Grande 4
Boisville	Harrington Harbour	La Martinique
Bonne-Espérance	Havre-Aubert	L'Anse-à-la-Cabane
Border Beacon	Havre-aux-Maisons	La Romaine
Bradore-Bay	Île Brion	La Romaine-2
Brisay (Baie-James)	Îles-de-la-Madeleine ¹	La Tabatière
Burnt Creek	Inukjuak (Port-Harrison)	La Vernière
Canatiche	Istuyakamikw	Le Corps-Mort
Caniapiscau (Duplanter)	Ivujivik	Le Martinet (La Baie)
Cap-aux-Meules	Kachimumiskwanuch	Le Pré
Cape Hopes Advance	Kanaaupscow	Les Caps
Cap-Vert	Kangiqsualujuaq (George River, Port-Nouveau-Québec)	Leslie
Chemin-des-Buttes	Kangiqsujuaq (Maricourt, Wakeham Bay)	Les Mélèzes
Chevery	Kangirsuk (Bellin, Payne Bay)	Les Sillons
Chico		L'Étang-des-Caps
Chiman Uchimaskwaw		

1. Effective 2017, the entire Îles-de-la-Madeleine region is located in a northern zone.



L'Étang-du-Nord	Passe-Gagnon (Passage-Gagnon)	Salmon Bay
L'Île-d'Entrée (L'Île-du-Havre-Aubert)	Penney's Room	Sangumaniq
L'Île-du-Vieux-Fort	Petite-Baie	Schefferville
L'Île-Michon	Pischu Amakwayitach	Shekatika
L'Île-Verte	Pointe-à-Maurier	Spar Mica
L'Immaculée-Conception (Îles-de-la-Madeleine)	Pointe-aux-Loups	Stick Point
Lourdes-de-Blanc-Sablon	Pointe-Basse	Tasiujaq
Machisatat	Pointe-Parent	Tête-à-la-Baleine
Matimekosh (near Schefferville)	Pointe-Rocheuse	Umingmaqautik
Middle Bay	Portage-du-Cap	Umiujaq
Mikwasiskwaw	Port-Saint-Servan	Vieux-Comptoir
Umitukap Aytakunich	Premio	Vieux-Fort
Millerand (L'Anse-à-la-Cabane)	Purtunig	Vieux-Poste
Mont-Wright	Puvirnitug	Vigneau (La Montagne)
Musquaro	Quaqtaq (Koartak)	Waco
Mutton Bay (see Baie-des-Moutons)	Radisson	Waskaganish (Fort-Rupert, Rupert House)
Naskapis	Rivière-Saint-Paul	Wawaw Pimi Emichinanuch
Natashquan	Rocher aux Oiseaux (lighthouse)	Wemindji (Nouveau-Comptoir, Paint Hills)
Natashquan 1	Rochers-du-Cormoran	Whapmagoostui (Poste-de-la-Baleine)
Nemiscau (Nemaska)	Roggan River	Wolf Bay (see Baie-des-Loups)
Nitchequon	Saint-Augustin (Rivière Saint-Augustin)	
Old Fort Bay	Sakami	
Old-Harry	Salluit (Sugluk)	



5.2 Prescribed intermediate zones

Anville	Kaawiiipuuskasich	Pointe-de-l'Ouest
Baie-du-Poste (Mistissini)	Lac-Allard	Port-Menier
Baie-du-Renard	Lac-Bachelor	Queylus (township)
Baie-Sainte-Claire	Lac-Cameron (near Chibougamau)	Rivière-à-la-Chaloupe
Betchouane	Lac David (Scott township)	Rivière-au-Tonnerre
Brouillan	Lac-Relique	Rivière aux Graines
Cap-de-Rabast	L'Anse-aux-Fraises	Rivière-Boisvert
Chapais	Lebel-sur-Quévillon	Rivière-Chalifour
Chibougamau	Longue-Pointe-de-Mingan	Rivière-de-la-Chaloupe
Comtois (township)	Magpie	Rivière-Saint-Jean
Daubrée (township)	Matagami	Scott (township)
Desmaraisville	Mingan	Sheldrake
Ducharme	Miquelon	Soissons (township)
Gand (township)	Mistissini (north of Chibougamau)	Table Head
Havre-Saint-Pierre	Morris (Rivière-Morris)	Tika
Heath Point	Opémisca (township)	Trois-Ruisseaux
Île d'Anticosti ²	Oujé-Bougoumou	Waswanipi
Joutel	Pointe-Carleton	

2. All of Île d'Anticosti is located in an intermediate zone.



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		
	×	20%		
Multiply line 15 by 20%.	=		▶	16

Enter the amount from line 14 or line 16, whichever is **less**, and carry it to line 19.

			Housing deduction	
				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.

Calculation of travel deduction

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

Trip	A	A.1	B		C	D	E	E.1
	Date M M Y Y	Name of person who made the trip	Trip made to obtain medical care Yes No		Value of benefit (see page 13 of the guide)	Cost of trip (see page 13 of the guide)	Additional limit (see page 14 of the guide)	Lump sum (see page 14 of the guide)
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	G
	Allowable deduction per trip from a northern zone (amount from column C, E.1, D or E, whichever is least)	Allowable deduction per trip from an intermediate zone (amount from column C, E.1, D or E, whichever is least)
1		
+	2	
+	3	
+	4	
	18	

Add the amounts in columns F and G.

Travel deduction =



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

Basic amount: 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) Number of days _____ × \$11 ▶	1		
Additional amount: 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) Number of days _____ × \$11 ▶ +	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 ¹ (see page 10 of the guide) -	4		
Subtract line 4 from line 3. =	5		

2.1.2 Residents of an intermediate zone

Basic amount: 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) Number of days _____ × \$11 ▶	6		
Additional amount: 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) Number of days _____ × \$11 ▶ +	7		
Add lines 6 and 7. =	8		
Multiply line 8 by 50%. ×	9	50%	
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 ¹ (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		
	×	20%		
Multiply line 15 by 20%.	=		▶	16

Enter the amount from line 14 or line 16, whichever is **less**, and carry it to line 19.

			Housing deduction						
				▶	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.

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 least)		G Allowable deduction per trip from an intermediate zone (amount from column C, E.1, D or E, whichever is least)		
	1				
+	2				
+	3				
+	4				
	=	18			

Add the amounts in columns F and G.

Travel deduction =



TO CONTACT US

ONLINE

revenuquebec.ca



BY TELEPHONE

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City
418 659-6299

Montréal
514 864-6299

Elsewhere
1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City
418 659-4692

Montréal
514 873-4692

Elsewhere
1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City
418 652-6159

Elsewhere
1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal
514 873-4455

Elsewhere
1 800 361-3795 (toll-free)

BY MAIL

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations
avec la clientèle des particuliers

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations
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Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations
avec la clientèle des entreprises

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Cette publication est également disponible en français et s'intitule *Déduction pour particulier habitant une région éloignée reconnue* (TP-350.G).

TP-350.G-V (2021-12)