

Tax Credit for Recent Graduates Working in Remote Resource Regions

Complete this form if you are claiming the tax credit for recent graduates working in remote resource regions on line 392 of your income tax return.

You can claim this credit if:

- You received eligible salary or wages during the year concerned.
- You were resident in a remote resource region of Québec on December 31 of the year concerned (if you are completing this form for a person who died during the year, the person must have been resident in a remote resource region of Québec on the date of death).
- **One** of the following situations applies to you:
 - You began to hold eligible employment (as defined on page 3) at a time in the year concerned that is within the 24-month period following **either** the date on which you successfully completed

training leading to a recognized diploma or the date on which you were awarded, by a university, a master's or doctoral degree, after having written the required essay, dissertation or thesis.

- You were entitled to this credit for a previous year, you held eligible employment in the year concerned and you were resident in a remote resource region of Québec throughout the period from the end of that previous year to the end of the year concerned.

Make sure you read the general information on page 3 before completing this form.

Social insurance number

Year	
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1 Information about you (please print)

Last name	First name
Mailing address	
Postal code	

2 Diploma

Name of diploma: _____

Specialty: _____

Type of diploma (see page 3) recognized secondary diploma (vocational training) recognized post-secondary diploma

Name of the educational institution that awarded the diploma: _____

Address of the educational institution: _____

Date on which you successfully completed the training leading to the diploma

Y	Y	Y	Y	M	M	D	D

If you were awarded, by a university, a recognized diploma that is a master's or doctoral degree after having written the required essay, dissertation or thesis, and you began to hold eligible employment within the 24-month period following the awarding of your diploma, enter the date on which you were awarded your diploma.

Y	Y	Y	Y	M	M	D	D

3 Eligible employment

Name of employer: _____

Address of the employer's business: _____

Your title or position: _____

Date on which you began to hold the employment

Y	Y	Y	Y	M	M	D	D

If applicable, enter the most recent year for which you were entitled to this credit, prior to the year concerned.

Y	Y	Y	Y

Important

If you held other eligible employment, the aforementioned requirements must be met for each such employment in order for you to be entitled to the credit for the eligible salary or wages from each employment. Also, you must enclose a separate copy of this form for each such employment; make sure that parts **2, 3 and 4** are carefully filled out on each copy.

Enclose this form with your income tax return.



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4 Cumulative amount of the tax credit

Check the box next to the statement below that corresponds to your situation. If neither applies, leave the boxes unchecked.

- You began to hold the eligible employment **after March 20, 2012, and within the 24-month period** following either:
 - the date on which you successfully completed training leading to a recognized **post-secondary** diploma; or
 - the date on which you were awarded, by a university, a recognized diploma that is a master's or doctoral degree, after having written the required essay, dissertation or thesis.
- You meet **all four** of the following conditions:
 - You began holding the eligible employment **after March 20, 2012**.
 - In a previous year, you were entitled to the tax credit respecting an eligible employment giving you entitlement to a cumulative amount of \$10,000.
 - You were resident in a remote resource region of Québec throughout the period beginning at the end of the previous year and ending at the end of the year for which this form is being filed.
 - The employment held is related to the field of specialization in which you obtained a recognized post-secondary diploma.

If you checked a box, the cumulative amount to which you are entitled under the tax credit is \$10,000.

If you checked neither box but you held eligible employment, the cumulative amount to which you are entitled under the tax credit is \$8,000.

5 Tax credit for recent graduates working in remote resource regions

5.1 Income tax on your taxable income

Amount calculated on line 401 of your income tax return							
Total of lines 359 through 367 of your income tax return: _____ × 15%	▶	2					
Total of lines 391, 396 and 397 of your income tax return	+	3					
Add lines 2 and 3.	=					4	
Subtract line 4 from line 1. If the result is negative, enter 0.						=	5

5.2 Eligible amount

If you are entitled to a cumulative amount of \$8,000, complete section 5.2.1. If you are entitled to a cumulative amount of \$10,000, complete section 5.2.2. If you held other eligible employment, any of which entitles you to a different cumulative amount, complete sections 5.2.1 and 5.2.2.

5.2.1 Cumulative amount of \$8,000

Eligible salary or wages received during the year from all your employment entitling you to a cumulative amount of \$8,000							
	×	6					
Multiply line 6 by 40%.	=						
Cumulative amount						7	
Amount you claimed, on line 392 or line 462 of an income tax return for a previous year, as a tax credit for recent graduates working in remote resource regions	-	8					
Subtract line 9 from line 8. If the result is negative, enter 0.	=	9					
Enter the amount from line 7 or line 10, whichever is less .							
Then go to section 5.3 if none of your eligible employment entitles you to a cumulative amount of \$10,000.						10	
						11	

5.2.2 Cumulative amount of \$10,000

Eligible salary or wages received during the year from all employment entitling you to a cumulative amount of \$10,000							
	×	12					
Multiply line 12 by 40%.	=						
Cumulative amount						13	
Amount you claimed, on line 392 or line 462 of an income tax return for a previous year, as a tax credit for recent graduates working in remote resource regions						14	\$10,000
Amount from line 11, if you completed section 5.2.1	+	15					
Add lines 15 and 16.	=	16					
Subtract line 17 from line 14.						17	
Enter the amount from line 13 or line 18, whichever is less .							
						18	
						19	

5.3 Amount claimed for the year concerned

Total of lines 11 and 19							
Maximum amount you can claim per year						20	
Enter an amount that does not exceed the least of the amounts on lines 5, 20 and 21.						21	\$3,000
Carry the amount to line 392 of your income tax return.							
						22	

Tax credit for recent graduates working in remote resource regions



General Information

Depending on your situation, the amount of the tax credit for recent graduates working in remote resource regions can be as much as 40% of your eligible salary or wages. The maximum amount you can claim per year is \$3,000. The **lifetime** limit for the tax credit is \$8,000 or \$10,000.

Remote resource regions

The administrative regions, regional county municipalities (MRCs) and cities that are considered remote resource regions are:

- Bas-Saint-Laurent (region 01);
- Saguenay–Lac-Saint-Jean (region 02);
- Abitibi-Témiscamingue (region 08);
- Côte-Nord (region 09);
- Nord-du-Québec (region 10);
- Gaspésie—Îles-de-la-Madeleine (region 11);
- MRC d'Antoine-Labelle;
- MRC de La Vallée-de-la-Gatineau;
- MRC de Mékinac;
- MRC de Pontiac; and
- La Tuque, La Bostonnais and Lac-Édouard.

Recognized diplomas

The following are **recognized secondary diplomas**:

- a Diploma of Vocational Studies (DVS), awarded by the Minister of Education, Recreation and Sports;
- an Attestation of Vocational Specialization (AVS), awarded by the Minister of Education, Recreation and Sports;
- an Attestation of Vocational Education (AVE), awarded by the Minister of Education, Recreation and Sports;
- a diploma awarded by an educational institution situated **outside Canada** that, following a comparative assessment carried out by the Minister of Immigration, Francization and Integration, is considered equivalent to one of the three aforementioned secondary diplomas; and
- a diploma that is awarded by an educational institution situated **in Canada outside Québec**, that attests to a vocational qualification, and that satisfies one of the following conditions:
 - It was considered equivalent to one of the first three secondary diplomas listed above following a comparative assessment carried out by the Minister of Immigration, Francization and Integration **before July 1, 2015**.
 - It is considered equivalent to one of the first three secondary diplomas listed above based on written attestation provided by the educational institution that delivered the training.

The following are **recognized post-secondary diplomas**:

- a Diploma of College Studies (DCS) in technical training, awarded by the Minister responsible for Higher Education or by a college-level educational institution, if the Minister has delegated that responsibility to the institution;
- an Attestation of College Studies (ACS) in technical training, awarded by a college-level educational institution of Québec;
- an undergraduate or graduate diploma or degree awarded by a Québec university;
- an undergraduate or graduate diploma or degree awarded by a university situated **in Canada outside Québec**;
- a diploma awarded by an educational institution situated **outside Canada** that, following a comparative assessment carried out by the Minister of Immigration, Francization and Integration, is considered equivalent to one of the first three post-secondary diplomas listed above;
- a diploma that is awarded by an educational institution situated **in Canada outside Québec**, that attests to a technical qualification, and that satisfies one of the following conditions:
 - It was considered equivalent to one of the first two post-secondary diplomas listed above following a comparative assessment carried out by the Minister of Immigration, Francization and Integration **before July 1, 2015**.
 - It is considered equivalent to one of the first two post-secondary diplomas listed above based on written attestation provided by the educational institution that delivered the training; and
- an attestation of studies for a post-secondary educational program of the National Theatre School of Canada, the Conservatoire de musique et d'art dramatique du Québec, the École du Barreau du Québec or the École nationale de police du Québec.

Eligible employment

An office or employment the duties of which are ordinarily performed by an individual in a remote resource region¹ in the following circumstances:

- the individual works for a business carried on in the region by his or her employer; and
- the individual works in the field of specialization in which he or she received the training leading to the awarding of a recognized diploma.

Eligible salary or wages

The income earned by an individual from all eligible employment in the year.

To calculate your eligible salary or wages, add the salary, wages and other benefits you received from all eligible employment. Then subtract the portion of the deductions you claimed in respect of your eligible salary or wages on lines 205 and 207 of your income tax return.

1. You can still claim the tax credit even if, unlike other employees of the business for which you work, you must travel outside the remote resource region to ordinarily perform your duties. However, you must meet all the other eligibility requirements.

