

Deduction for Residents of Designated Remote Areas



The information provided 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.

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Form TP-350.1-V, *Calculation of the Deduction for Residents of Designated Remote Areas*

1 General information

This guide is for you if you wish to claim the deduction for residents of designated remote areas on line 236 of the income tax return, for 2007 or a subsequent taxation year.

The guide provides information that will enable you to determine whether you are eligible for the deduction and help you complete form TP-350.1-V, *Calculation of the Deduction for Residents of Designated Remote Areas*, which is included at the end of the guide.

If you require further information, please contact Revenu Québec. See the contact information at the end of the guide.

2 Definitions

Terms that come up frequently in this guide are defined below. Other definitions are given within the guide to help you better understand the text.

To live in an area

To have one's home in an area.

Dwelling

A house, apartment or similar place of residence that has a kitchen, bathroom and sleeping facilities, in which a person ordinarily eats and sleeps. A dwelling has a private entrance and is separate from any other residences in the same building.

Notes

- The size of the dwelling is irrelevant: for example, a studio apartment qualifies as a dwelling if it is complete in itself.
- A dwelling generally does not include a room in a boarding house or a hotel, a bunkhouse or a dormitory.

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.

Note

Temporary absences such as vacations or temporary postings are not considered interruptions in the period of residence.

3 Are you entitled to the deduction?

The deduction for residents of designated remote areas includes the following deductions:

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

To claim these two deductions, you must have lived in a **designated remote area** (see Part 3.1) for a period of at least **six consecutive months** (see Part 3.2). This period may begin in one year and end in another. The place where you live, and not the address where you receive your mail, determines whether or not you are a resident of a designated remote area.

To claim the travel deduction, you must **also** meet the following conditions:

- you are an employee;
- you are in an arm's length relationship with your employer; and
- you received travel-related benefits from your employer.

It is not necessary to claim the housing deduction in order to be entitled to the travel deduction. For example, even if your spouse claims the full amount of the housing deduction with respect to your dwelling, you may claim the travel deduction if you received taxable travel-related benefits.

If, in the course of your employment, you received benefits pertaining to trips you took from a place located in the designated remote area where you lived, these benefits are taxable and their value is indicated in box K of your RL-1 slip. However, you may not claim the travel deduction with respect to non-taxable amounts (such as reimbursements of travel expenses) that you received.

Notes

- Your deduction as a resident of a designated remote area is not affected by the other deductions you claim in calculating your employment or business income. For example, even if you are entitled to a deduction for an office in your home, you may claim the full deduction for residents of designated remote areas.
- However, your deduction may be reduced by any non-taxable benefit you received for board and lodging in a designated remote area with respect to work of a temporary nature that you carried out in that area.

3.1 Designated remote areas

For a list of designated remote areas in Québec, see Part 5.1 (prescribed northern zones) and Part 5.2 (prescribed intermediate zones) of the guide.

If you lived in a place that is not a city, town, village or hamlet, you are deemed to have lived in a designated remote area if the city, town, village or hamlet closest to your place of residence was located in a designated remote area.

3.2 Six-month residence requirement

To qualify for the housing deduction or the travel deduction, an individual must have lived in one or more designated remote areas for at least **six consecutive months**. This requirement is considered to have been met in the following cases (among others):

- Early in the year, you moved away from a designated remote area in which you were living the year before; in all, your stay in the area lasted at least six consecutive months. The amount of your deduction is based on 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. His stay in the area lasted at least six consecutive months, beginning in the year preceding his death and ending in the year of his death. The amount of the deduction is based on the number of days the individual lived in the designated remote area in the year of his death.
- Late in a given year, you moved to a designated remote area, where you continue to reside the following year. If, at the time of filing your income tax return for the given year, you have been living in the area for a period of at least six consecutive months, the amount of your deduction is based on 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 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 may 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. The amount of your deduction is based on the number of days you lived in a designated remote area in that year.

Note

If you lived in a designated remote area but your principal place of residence was located outside the area, you are considered to have interrupted your period of residence in the designated remote area if

- you left the area each week; or
- you lived in the area for a period of eight days and outside the area for a period of six days, on an alternating basis.

4 How to complete form TP-350.1-V

Form TP-350.1-V is used to calculate the deduction for residents of designated remote areas. Read this section to find out how to complete the form.

Year

Enter the calendar year.

Identification

On the lines provided, enter your address in a designated remote area (see Part 5) in which you lived during the year concerned. Make sure that you write the name of the area exactly as it appears in Part 5.1 or 5.2, and that you indicate your **postal code** in the box provided.

If you lived in more than one place, your stay in one or more designated remote areas must have totalled at least six consecutive months. However, enter the address of only one of the places in which you lived.

Housing deduction

Below, you will find instructions for completing Part 2.1 of the form.

Lines 1 and 6

Enter on line 1 or 6, as applicable, the number of days in the year during which you lived in a northern zone or an intermediate zone, and for which you wish to claim the housing deduction. The maximum number of days you may enter is 365 (366 in the case of a leap year). If you lived at a special work site located in a northern or intermediate zone, and your home was also located in such a zone, do not count the same period twice in calculating your period of residence.

Multiply the number of days you entered by \$7.50.

Lines 2 and 7

Enter on line 2 or 7, as applicable, only the number of days in the year (maximum 365 or 366) during which you lived in and maintained a dwelling in a northern or intermediate zone. This number must not include days that another person from your household (your spouse, for example) enters on line 1 or 6 of his or her TP-350.1-V form.

Multiply the number of days you entered by \$7.50.

Important

If one or more persons who lived with you claim the basic housing deduction on line 1 or 6 for a given period, you may not claim the additional deduction 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 deduction (line 1 or 6) and the additional deduction (line 2 or 7), or for all of the eligible persons living in the dwelling to claim the basic deduction (line 1 or 6).

You are deemed to 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 below illustrate the various ways in which the basic and additional deductions may be allotted.

Lines 4 and 10

The value of the tax-exempt benefit pertaining to housing is indicated in the centre of the RL-1 slip after the note "Tax-exempt benefit for board and lodging" (or "Avantage non imposable pour logement et pension") issued by the employer for whom you worked at a work site.

This amount represents the value of the benefit that your employer or the principal contractor for the 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 a radius of 30 kilometres from a community of at least 40,000 inhabitants, and you maintained and ordinarily lived in a dwelling located elsewhere. Under the *Taxation Act*, such a benefit is not taxable.

The value of this tax-exempt benefit must be subtracted from the amount of the deduction entered on line 3 or 9, unless your home 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 Mrs. Robinson jointly maintained a house in Schefferville, where they both worked. They agreed that it would be more advantageous to divide the basic housing deduction and the additional deduction between them. Mr. Robinson therefore entered 275 days on lines 1 and 2 of his form, while Mrs. Robinson entered 90 days on the same lines of her form.
2. For the entire year, Mrs. 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 decided that Mrs. Christos would claim the basic housing deduction (line 1) for 365 days and the additional deduction (line 2) for 214 days, while Mr. Christos and Maria would each claim the basic deduction (line 1) for 151 days. Mrs. Christos thus claimed a total deduction of \$4,343, as follows: \$2,738 (365 days x \$7.50) on line 1, plus \$1,605 (214 days x \$7.50) on line 2. Mr. Christos and Maria each claimed \$1,133 (151 days x \$7.50) 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 his stay in Ivujivik, Jean-Pierre is entitled only to the basic housing deduction (line 1), since he did not maintain a dwelling. For the remainder of his stay, he is entitled to the basic deduction (line 1) and the additional deduction (line 2). He may thus claim a total of \$3,052.50, as follows: \$1,605 (214 days x \$7.50) on line 1, plus \$1,447.50 (193 days x \$7.50) on line 2. It should be noted that, although Jean-Pierre and the Tremblay family lived in the same house, they maintained separate dwellings. Therefore, neither Jean-Pierre nor the Tremblays are obliged to take into account each other's deduction.
4. Four young workers shared an apartment in Blanc-Sablon for eight months (January to August), dividing the rent between them. They were aware that if one of them claimed the additional deduction (line 2) for a given period, the other three would not be able to claim the basic deduction (line 1) for the same period. They therefore agreed that they would each claim the basic deduction, that is, \$1,823 (243 days x \$7.50) on line 1.

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

Travel deduction

You may claim the travel deduction for trips made by yourself or by persons who were members of your household at the time of the trip.

To calculate the deduction, you must complete the table "Calculation of travel deduction." Below, you will find the instructions for completing the table.

Column A: Date

The trips for which you claim a deduction must have been made during the year in which you received the taxable benefit. Accordingly, a trip you make during the year does not give entitlement to the travel deduction if, in the following year, your employer reimburses your travel expenses in respect of the trip. However, if the trip began in one year and ended in the following year, you may claim the deduction for the year the benefit is indicated on your RL-1 slip. Please note that where the benefit is granted in the form of non-refundable tickets or travel vouchers, we consider that the benefit was received in the year the trip began.

Column B: Trip made to obtain medical care

In column B, you must indicate whether or not the trip was made to obtain medical care. If an amount is shown in box K of your RL-1 slip and the note "Box K – Trips for medical care" (or "Case K : voyages pour soins médicaux") appears in the centre of the slip, you may claim a deduction for the trips made to obtain medical care. The number of such trips for which you may claim a deduction is **unlimited**. The medical care must have been obtained for yourself or a member of your household, and must not have been available in the place where you were living. The amount you claim must not be deducted as medical expenses on line 36 of Schedule B of your or your spouse's income tax return.

Other trips

If an amount is shown in box K of your RL-1 slip and there is no reference to box K in the centre of the slip, you may claim a deduction for benefits pertaining to other trips provided by your employer to you or to members of your household.

You may claim a deduction for the travel expenses incurred with respect to **a maximum of two such trips** per year for yourself and **a maximum of two such trips** per year for each member of your household. If you received benefits from your employer respecting more than two trips for the same person in the year, you must choose two of the trips for deduction purposes.

Other trips

Refers to trips for non-medical reasons, including trips made in the course of your annual holidays or because of a death or other misfortune. It does not refer to business trips.

Column C: Value of benefit

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

If you made more than one trip, ask your employer to provide you with particulars, so that you may enter the value of the benefit corresponding to the trip for which you are claiming a deduction.

Column D: Cost of trip

Allowable travel expenses include air, train or bus fare; expenses related to the use of a motor vehicle; meals; hotel or motel accommodation; and related expenses such as taxis and highway or ferry tolls. You may not enter travel expenses for which you or a member of your household 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 the member of your household.

For meal expenses and expenses related to the use of a vehicle, you may 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 may 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 (to find out how, see the end of the guide). Please note that, even if you use this method, 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 total cost of a trip made to obtain medical care not available in the place where you were living is equal to the travel expenses incurred for you or a member of your household with respect to the trip. If the patient had to be accompanied during the trip, the accompanying person's travel expenses may be included in the cost.

The total cost of a trip is based on the fair market value of the benefit received. The value of an airplane ticket, for example, corresponds to the cost of the ticket. If you used a means of transportation owned or chartered by the person providing the benefit, the value of the transportation is the market price of a similar trip. That amount is included in the cost of the trip, and is considered the value of the benefit you received.

Column E: Additional limit

The amount of the additional limit is equal to the cost of the lowest 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, Moncton, Halifax and St. John's (Newfoundland).

This limit applies to all claims for the travel deduction, regardless of the means of transportation chosen. You need not have travelled by air or to the closest designated city to be eligible for the deduction. The amount of the limit is used only to establish the maximum allowable deduction for travel benefits provided to you by your employer.

In the case of an individual who had to be accompanied on a trip for medical care, you may, if you or a member of your household was the accompanying person, include in the additional limit the cost of the lowest return air fare for a flight to the closest designated city, with respect to the accompanying person. If the accompanying person was not you or a member of your household, do not include an amount with regard to the person in the additional limit.

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 deduction you may claim for each trip is equal to the **lowest** of the following amounts:

- the value of the benefit received for the trip (column C);
- the total cost of the trip (column D);
- the lowest return air fare, at the time of the trip, for a flight from the airport nearest your residence to the closest designated city (column E).

If you claim a travel deduction, enclose with your income tax return a copy of form TP-350.1-V, *Calculation of the Deduction for Residents of Designated Remote Areas*, and a statement of expenses for each trip. Your statement of expenses must indicate

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

Although you do not have to enclose receipts for the travel expenses you incurred, you must keep the receipts (where applicable) in case there is an audit at a later date (see the information on the simplified and detailed methods under "Column D: Cost of trip" above). Since the deduction is allowed only for the year in which the benefit was received, be sure to file your receipts in chronological order.

5 Designated remote areas in Québec

As the following list is not exhaustive, we suggest that you contact us

- if you believe that you are entitled to the deduction, but the area in which you lived does not appear on the list;
- to verify whether certain areas outside Québec qualify as designated remote areas.

To find out how to contact us, see the end of the guide.

5.1 Prescribed northern zones

Region 08:

Abitibi-Témiscamingue

Forget

Region 09:

Côte-Nord

Aguanish
Aylmer Sound
Baie-des-Ha! Ha!
Baie-des-Loups (voir Wolf Bay)
Baie-des-Moutons (voir Mutton Bay)
Baie-Johan-Beetz
Baie-Rouge
Blanc-Sablon
Bonne-Espérance
Bradore-Bay
Burnt Creek
Canatiche
Caniapiscaw (Duplanter)
Chevery
Chico
Éric
Étamamiou
Factory Point
Fermont
Fire Lake
Gagnon
Harrington Harbour
Île-du-Vieux-Fort
Île-Verte
Kawawachikamach (Schefferville)
Kegaska
Lac-Dufresne
Lac Éon
Lac-Salé

La Romaine
La Romaine-2
La Tabatière
L'Île-Michon
Lourdes-de-Blanc-Sablon
Matimekosh (Schefferville)
Middle Bay
Mont-Wright
Musquaro
Mutton Bay (voir Baie-des-Moutons)
Natashquan
Natashquan 1
Old Fort Bay
Passe-Gagnon (Passage-Gagnon)
Penney's Room
Pointe-à-Maurier
Pointe-Parent
Pointe-Rocheuse
Port-Saint-Servan
Premio
Rivière-Saint-Paul
Rochers-du-Cormoran
Saint-Augustin
(rivière Saint-Augustin)
Salmon Bay
Schefferville
Schefferville (Kawawachikamach)
Schefferville (Matimekosh)
Shekatika
Spar Mica
Stick Point
Tête-à-la-Baleine
Vieux-Fort
Vieux-Poste
Waco
Wolf Bay (voir Baie-des-Loups)

Region 10:

Nord-du-Québec

Achiwapaschikisit
Akulivik
Anaukaskayach
Askwasimwakwanan
Aupaluk
Awikwataukach
Border Beacon
Brisay (Baie-James)
Cape Hopes Advance
Chiman Uchimaskwaw
Chisasibi (Fort-George)
Déception
Eastmain
Forget
Fort Mackenzie
Intowin (réserve)
Inukjuak (Port Harrison)
Istuyakamikw
Ivujivik
Kachimumiskwanuch
Kanaaupscow
Kangiqsualujuaq
(George River, Port-Nouveau-Québec)
Kangiqsujuaq
(Maricourt, Wakeham Bay)
Kangirsuk (Bellin, Payne Bay)
Kapistauchisitanuch
Kattiniq
Keyano
Killiniq (Port Burwell)
Kutawanis
Kuujuuaq (Fort-Chimo)

Kuujuuarapik
(Poste-de-la-Baleine, Great Whale River)
Laforge (Baie-James)
La Grande-Un (Baie-James)
La Grande-Deux
La Grande-Trois
La Grande-Quatre
Les Mélézes
Machisat
Mikwasiskwaw Umitukap Aytakunich
Naskapis
Nemiscau (Nemaska)
Nitchequon
Pischu Amakwayitach
Purtuniq
Puvirnituaq
Quaqtaq (Koartak)
Radisson
Roggan River
Sakami
Salluit (Sugluk)
Sangumaniq
Tasiujaq
Umingmaqautik
Umijuaq
Vieux-Comptoir
Waskaganish
(Fort-Rupert, Rupert House)
Wawaw Pimi Emichinanuch
Wemindji
(Nouveau-Comptoir, Paint Hills)
Whapmagoostui
(Poste-de-la-Baleine)

5.2 Prescribed intermediate zones

Region 02 : Saguenay– Lac-Saint-Jean

Rivière-Boisvert

Region 09 : Côte-Nord

Anse-aux-Fraises
Baie-du-Renard
Baie-Sainte-Claire
Betchouane
Cap-de-Rabast
Havre-Saint-Pierre
Heath Point
Lac-Allard
Longue-Pointe-de-Mingan
Magpie
Mingan
Pointe-Carleton
Pointe-de-l'Ouest
Port-Menier
Rivière-à-la-Chaloupe
Rivière-au-Tonnerre
Rivière-aux-Graines
Rivière-de-la-Chaloupe
Rivière-Saint-Jean
Sheldrake
Table Head
Tika
Trois-Ruisseaux

Region 10 : Nord-du-Québec

Anville
Baie-du-Poste (Mistissini)
Brouillan
Chapais
Chibougamau
Comtois (canton)
Daubrée (canton)
Desmaraisville
Ducharme
Gand (canton)
Joutel
Kaawiiyuuskasich
Lac-Bachelor
Lac-Cameron (près de Chibougamau)
Lac David (Canton de Scott)
Lac-Relique
Lac Shortt (Canton de Gand)
Lebel-sur-Quévillon
Matagami
Miquelon
Mistissini (au nord de Chibougamau)
Opémisca (canton)
Oujé-Bougoumou
Queylus (canton)
Rivière-Chalifour
Scott (canton)
Selbaie
Soissons (canton)
Waswanipi

Region 11 : Gaspésie– Îles-de-la-Madeleine

Arseneault
Aurigny (Le Moulin)
Bassin
Boisville
Cap-aux-Meules
Cap-Vert
Chemin-des-Buttes
Corps-Mort
Dune-du-Sud
Fatima
Grande-Entrée
Grand-Ruisseau
Gros-Cap
Grosse-Île
Havre-Aubert
Havre-aux-Maisons
Île-Brion
La Martinique
L'Anse-à-la-Cabane
La Vernière
Le Martinet (La Baie)
Le Pré
Les Caps
Leslie
L'Étang-des-Caps
L'Étang-du-Nord
L'Île-d'Entrée (L'Île-du-Havre-Aubert)
L'Immaculée-Conception
(Îles-de-la-Madeleine)
Millerand (L'Anse-à-la-Cabane)
Morris (Rivière-Morris)
Old-Harry
Petite-Baie
Pointe-aux-Loups
Pointe-Basse
Portage-du-Cap
Rocher aux Oiseaux (phare)
Sillons
Vigneau (La Montagne)

Calculation of the Deduction for Residents of Designated Remote Areas

This form is for you 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 may end in the year following the year for which the form is being filed. In calculating the amount of the deduction, be sure to take into account only the number of days **included in the year for which you are claiming the deduction**. For further information and a list of designated remote areas, consult the guide *Deduction for Residents of Designated Remote Areas* (TP-350.1.G-V).

This form may be used for 2003 and subsequent taxation years, and must be enclosed with your income tax return.

| | |
|------|--|
| Year | |
|------|--|

1 Identification (please print)

| | | |
|---------------------------------------|----------------------|-------------------------|
| Last name | First name | Social insurance number |
| Address in the designated remote area | | |
| Postal code | Length of stay: from | to |
| _ _ _ _ _ | Y M D | Y M D |

Note: Enter the name of one northern or intermediate zone only, even if you lived in more than one such zone in the course of 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 guide, page 7) Number of days x \$7.50 =

| | |
|--|---|
| | 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 guide, page 7) Number of days x \$7.50 = +

| | |
|--|---|
| | 2 |
|--|---|

Add lines 1 and 2. =

| | |
|--|---|
| | 3 |
|--|---|

Amount 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. The value of this benefit is indicated in the centre of your RL-1 slip (issued by the employer for whom you worked at the work site) after the note "Tax-exempt benefit for board and lodging" (or "Avantage non imposable pour logement et pension") (see guide, page 7).

Subtract line 4 from line 3. =

| | |
|--|---|
| | 4 |
|--|---|

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 guide, page 7) Number of days x \$7.50 =

| | |
|--|---|
| | 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 guide, page 7) Number of days x \$7.50 = +

| | |
|--|---|
| | 7 |
|--|---|

Add lines 6 and 7. =

| | |
|--|---|
| | 8 |
|--|---|

Multiply line 8 by 50%. =

| | |
|------------|---|
| 50% | |
| | 9 |

Amount 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. The value of this benefit is indicated in the centre of your RL-1 slip (issued by the employer for whom you worked at the work site) after the note "Tax-exempt benefit for board and lodging" (or "Avantage non imposable pour logement et pension") (see guide, page 7).

Subtract line 10 from line 9. =

| | |
|--|----|
| | 10 |
|--|----|

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) 15

Multiply line 15 by 20%. =

| | |
|------------|----|
| 20% | |
| | 16 |

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

| | |
|--|----|
| | 17 |
|--|----|

2.2 Travel deduction (see guide, page 8)

All trips made to obtain medical care for you or a member of your household that were paid for by your employer may entitle you to a deduction. The deduction is equal to the amount entered below in column C, D or E, whichever is lowest.

However, of the trips paid for by your employer, only two trips made for non-medical reasons (for each member of your household including yourself) may entitle you to a deduction. Enter in the table below the information concerning the two trips chosen. The deduction is equal to the amount entered in column C, D or E, whichever is lowest.

Enter the allowable deduction in column F or G, according to whether you lived in a northern zone or an intermediate zone at the time you incurred the expenses.

You may use the simplified method for claiming meal expenses and motor-vehicle expenses, in which case you do not have to file or keep receipts. Visit our website at www.revenu.gouv.qc.ca or call 1 800 267-6299 (toll-free) to find out the flat rate for meals and the per-kilometre rate for motor vehicles. (Kilometres are counted as of the point of departure.)

Calculation of travel deduction

| Trip | A | | B | | C | | D | | E | | F | | G | | |
|-------------------------------------|------|---|----------------------------------|--------------------------|---|--|-------------------------------------|--|---|--|---|--|--|--|----|
| | Date | | Trip made to obtain medical care | | Value of benefit (see guide, page 9) | | Cost of trip (see guide, page 9) | | Additional limit (see guide, page 9) | | Allowable deduction per trip from a northern zone (lowest amount from column C, D or E) | | Allowable deduction per trip from an intermediate zone (lowest amount from column C, D or E) | | |
| | M | D | 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"/> | | | | | | | | | | | |
| Add the amounts in columns F and G. | | | | | | | | | | | Travel deduction = | | | | 18 |

2.3 Total deduction

| | | |
|---|--------------------------|-----------|
| Amount from line 17 | | 19 |
| Amount from column F, line 18 | | + |
| Amount from column G, line 18 | | 20 |
| | 21 | |
| Multiply line 21 by 50%. | | x |
| | 50% | = |
| Add lines 19, 20 and 22. | | + |
| Carry the result to line 236 of your income tax return. | | 22 |
| | Total deduction = | 23 |

3 Information

Enter the names and addresses of any persons who lived with you during the year: Do not include members of your household respecting whom you are claiming an amount on line 367 of your income tax return. If more than four persons lived with you during the year, enclose an additional sheet with the required information.

| | | | |
|-----------|------------|-----------|------------|
| Last name | First name | Last name | First name |
| Address | | Address | |
| Last name | First name | Last name | First name |
| Address | | Address | |

4 Certification – I certify that the information provided on this form is accurate and complete.

Signature _____

Date _____

Calculation of the Deduction for Residents of Designated Remote Areas

This form is for you 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 may end in the year following the year for which the form is being filed. In calculating the amount of the deduction, be sure to take into account only the number of days **included in the year for which you are claiming the deduction**. For further information and a list of designated remote areas, consult the guide *Deduction for Residents of Designated Remote Areas* (TP-350.1.G-V).

This form may be used for 2003 and subsequent taxation years, and must be enclosed with your income tax return.

| | |
|------|--|
| Year | |
|------|--|

1 Identification (please print)

| | | |
|---------------------------------------|-----------------------------|-------------------------|
| Last name | First name | Social insurance number |
| Address in the designated remote area | | |
| Postal code | Length of stay: from | to |
| _ _ _ _ _ | Y M D | Y M D |

Note: Enter the name of one northern or intermediate zone only, even if you lived in more than one such zone in the course of 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 guide, page 7) Number of days x \$7.50 =

| | |
|--|---|
| | 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 guide, page 7) Number of days x \$7.50 = +

| | |
|--|---|
| | 2 |
|--|---|

Add lines 1 and 2. =

| | |
|--|---|
| | 3 |
|--|---|

Amount 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. The value of this benefit is indicated in the centre of your RL-1 slip (issued by the employer for whom you worked at the work site) after the note "Tax-exempt benefit for board and lodging" (or "Avantage non imposable pour logement et pension") (see guide, page 7).

Subtract line 4 from line 3. =

| | |
|--|---|
| | 4 |
|--|---|

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 guide, page 7) Number of days x \$7.50 =

| | |
|--|---|
| | 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 guide, page 7) Number of days x \$7.50 = +

| | |
|--|---|
| | 7 |
|--|---|

Add lines 6 and 7. =

| | |
|--|---|
| | 8 |
|--|---|

Multiply line 8 by 50%. =

| | |
|------------|---|
| 50% | |
| | 9 |

Amount 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. The value of this benefit is indicated in the centre of your RL-1 slip (issued by the employer for whom you worked at the work site) after the note "Tax-exempt benefit for board and lodging" (or "Avantage non imposable pour logement et pension") (see guide, page 7).

Subtract line 10 from line 9. =

| | |
|--|----|
| | 10 |
|--|----|

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) =

| | |
|--|----|
| | 15 |
|--|----|

Multiply line 15 by 20%. =

| | |
|------------|----|
| 20% | |
| | 16 |

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

| | |
|--|----|
| | 17 |
|--|----|

Housing deduction

2.2 Travel deduction (see guide, page 8)

All trips made to obtain medical care for you or a member of your household that were paid for by your employer may entitle you to a deduction. The deduction is equal to the amount entered below in column C, D or E, whichever is lowest.

However, of the trips paid for by your employer, only two trips made for non-medical reasons (for each member of your household including yourself) may entitle you to a deduction. Enter in the table below the information concerning the two trips chosen. The deduction is equal to the amount entered in column C, D or E, whichever is lowest.

Enter the allowable deduction in column F or G, according to whether you lived in a northern zone or an intermediate zone at the time you incurred the expenses.

You may use the simplified method for claiming meal expenses and motor-vehicle expenses, in which case you do not have to file or keep receipts. Visit our website at www.revenu.gouv.qc.ca or call 1 800 267-6299 (toll-free) to find out the flat rate for meals and the per-kilometre rate for motor vehicles. (Kilometres are counted as of the point of departure.)

Calculation of travel deduction

| Trip | A | | B | | C | D | E | F | G | | |
|-------------------------------------|------|---|----------------------------------|--------------------------|---|---|---|---------------------------|---|--|----|
| | Date | | Trip made to obtain medical care | | | | | | | | |
| | M | D | 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"/> | | | | | | | |
| Add the amounts in columns F and G. | | | | | | | | Travel deduction = | | | 18 |

2.3 Total deduction

| | | | | | |
|---|---|---|--------------------------|----|----|
| Amount from line 17 | | | | | 19 |
| Amount from column F, line 18 | | + | | | 20 |
| Amount from column G, line 18 | | | 21 | | |
| | x | | 50% | | |
| Multiply line 21 by 50%. | | = | | 22 | |
| Add lines 19, 20 and 22. | | | 23 | | |
| Carry the result to line 236 of your income tax return. | | | Total deduction = | | 23 |

3 Information

Enter the names and addresses of any persons who lived with you during the year: Do not include members of your household respecting whom you are claiming an amount on line 367 of your income tax return. If more than four persons lived with you during the year, enclose an additional sheet with the required information.

| | | | |
|-----------|------------|-----------|------------|
| Last name | First name | Last name | First name |
| Address | | Address | |
| Last name | First name | Last name | First name |
| Address | | Address | |

4 Certification – I certify that the information provided on this form is accurate and complete.

Signature

Date

To contact us



By Internet

We invite you to visit our website at www.revenu.gouv.qc.ca.



By telephone

Hours of availability for telephone service

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

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

Information concerning individuals and individuals in business

| | | |
|---------------------|---------------------|-----------------------|
| Québec City | Montréal | Elsewhere (toll-free) |
| 418 659-6299 | 514 864-6299 | 1 800 267-6299 |

Information concerning businesses, employers and consumption taxes

| | | |
|---------------------|---------------------|-----------------------|
| Québec City | Montréal | Elsewhere (toll-free) |
| 418 659-4692 | 514 873-4692 | 1 800 567-4692 |

Information service for persons with a hearing impairment

| | |
|---------------------|-----------------------|
| Montréal | Elsewhere (toll-free) |
| 514 873-4455 | 1 800 361-3795 |



By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière
and Montérégie

Direction principale des services à la clientèle
des particuliers

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

Québec and other regions

Direction principale des services à la
clientèle des particuliers

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and consumption taxes

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

Direction principale des services à la clientèle
des entreprises

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

Québec and other regions

Direction principale des services à la
clientèle des entreprises

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

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