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# DEDUCTION FOR RESIDENTS OF DESIGNATED REMOTE AREAS

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**AS A RESIDENT OF A REMOTE  
REGION OF QUÉBEC, YOU MAY BE  
ABLE TO CLAIM A SPECIAL TAX  
DEDUCTION IN YOUR INCOME  
TAX RETURN.**

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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.



# 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. 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*, which is included at the end of the guide.

This guide is valid for 2016 and subsequent years unless legislative or administrative changes warrant an update.

If you require further 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.

## **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.

## **Principal place of residence**

A place in which 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 reside in an area**

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

## **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.



# 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 may 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.

To claim the travel deduction, you are **also required** to meet the following conditions:

- You must be an employee.
- You must be dealing at arm's length with your employer.
- You must have received an amount or benefit for travel expenses from your employer, the value of which is shown on your RL-1 slip.

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 for non-taxable amounts (such as reimbursements of travel expenses) that you received.

## NOTES

- 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 for your dwelling, you may still claim the travel deduction if you received a taxable travel-related benefit.
- Your deduction for residents of a designated remote area is not affected by the other deductions you may 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 still claim the full deduction for residents of designated remote areas.
- 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 you carried out in that area on a temporary basis.

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## 3.1 Designated remote areas

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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, and the city, town, village or hamlet closest to your place of residence was located in a designated remote area, we consider that you have lived in a designated remote area.



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## 3.2 Six-month residence requirement

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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**. 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 in which you were living the year before; in all, you lived in the area at least six consecutive months. You may 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 person lived in the area at least six consecutive months, beginning in the year preceding death and ending in the year of death. You may 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 may 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 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. You may 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.



# 4 HOW TO COMPLETE FORM TP-350.1-V

Form TP-350.1-V is used to calculate the deduction to which you are entitled if you lived in a designated remote area. Read this section for help with completing the form.

## Year

Enter the calendar 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 concerned. 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.

If you lived in more than one place, enter the address of only one of the places in which you lived.

## Housing deduction

The housing deduction has two components:

### Basic deduction

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

### Additional deduction

You can claim this deduction for the number of days taken into account in the calculation of the basic deduction if you lived in and maintained a dwelling in a designated remote area and you are the only person living in the dwelling that is requesting the housing deduction with respect to the dwelling for the period concerned.

Below are instructions for completing section 2.1 of the form.

### Lines 1 and 6 (Basic deduction)

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Enter on line 1 or 6 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 may enter is 365 (366 in the case of a leap year). You may claim the deduction 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 deduction)

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Enter on line 2 or 7 only the number of days in the year (maximum 365, or 366 in the case of 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 another person from your household (your spouse, for example) enters on line 1 or 6 (basic deduction) of his or her TP-350.1-V form.

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



## 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 and the additional deduction, or for all of the eligible persons living in the dwelling to claim the basic deduction.

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, if an amount (as a taxable benefit) for the dwelling is entered in box V of your RL-1 slip.

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 for board and lodging is indicated in box V-1 of the RL-1 slip issued by the employer for which 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 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 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 housing deduction and the additional deduction between them. Mr. Robinson therefore entered 275 days on lines 1 and 2 of his form, while his spouse 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 \$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 claimed \$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 housing deduction (line 1), since a hotel room is not considered 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 \$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 deduction (line 1). Therefore, none of the workers may claim the additional deduction (line 2) for the period, as the deduction cannot be claimed for the days in the period for which another person in the household is claiming the basic deduction on line 1. Each worker can 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 deductions is 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 from your household.

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 may only claim a deduction for trips made in the year you received the taxable benefit. Accordingly, you cannot claim the deduction if you made a trip in one year and your employer reimburses your travel expenses in the following year. However, if the trip began in one year and ended in the following year, you may claim the deduction for the year the benefit appears in box K of 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

If an amount is shown in box K of your RL-1 slip and the value of the benefit for trips made for medical care is shown in box K-1, you may claim a deduction for the trips. 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 person from your household, and must not have been available in the place where you were living. 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 may claim a deduction for benefits pertaining to other trips provided by your employer to you or to persons from your household if an amount is shown in box K of your RL-1 slip and, as applicable,

- no amount is shown in box K-1;
- only a portion of the amount shown in box K is entered in box K-1.

You may claim a deduction for the travel expenses incurred for a **maximum of two trips** per year for each person from your household (including yourself). If you received benefits from your employer for more than two trips for the same person in the year, you must choose two of the trips for deduction purposes.

## 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 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 each trip for which you are claiming a deduction.

## 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 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 a person from 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 (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 a person from your household for the trip. If the person in need of care had to be accompanied during the trip, the accompanying person's travel expenses may be included in the cost.

The cost of a trip is based on the value of the benefit received, 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**

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The amount of 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, 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 apply the limit. The amount of the limit is used only to establish the maximum allowable deduction for travel benefits provided to you by your employer.

If the individual in need of care had to be accompanied on a trip and you or a person from your household was the accompanying person, you may 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 you or a person from your household, do not include an amount for that person in the additional limit.

### **Column F or G Allowable deduction per trip**

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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 **least** of the following amounts:

- the value of the benefit received for the trip (column C);
- the cost of 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. Your statement of expenses must indicate

- the purpose of the trip;
- the names of the persons from 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 with your income tax return the statement of expenses or the receipts for the travel expenses you incurred, you must keep these documents (where applicable) in case we ask you to provide them (see the information on the simplified and detailed methods in Part 4 above). Since you may claim the deduction 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

The following list is not exhaustive. Contact us if you wish to find out if you are entitled to the deduction and the area in which you lived does not appear in the list.

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

## 5.1 Prescribed northern zones

<p><b>Region 09: Côte-Nord</b></p> <p>Aguanish Aylmer Sound Baie-des-Ha! Ha! Baie-des-Loups (see Wolf Bay) Baie-des-Moutons (see Mutton Bay) Baie-Johan-Beetz Baie-Rouge Blanc-Sablon Bonne-Espérance Bradore-Bay Burnt Creek Canatiche Caniapiscau (Duplanter) Chevery Chico Éric Étamamiou Factory Point Fermont Fire Lake Forget Gagnon Harrington Harbour Île-du-Vieux-Fort Île-Verte Kawawachikamach (near Schefferville) Kegaska Lac-Dufresne Lac Éon Lac-Salé La Romaine La Romaine-2</p>	<p>La Tabatière L'Île-Michon Lourdes-de-Blanc-Sablon Matimekosh (near Schefferville) Middle Bay Mont-Wright Musquaro Mutton Bay (see 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 Shekatika Spar Mica Stick Point Tête-à-la-Baleine Vieux-Fort Vieux-Poste Waco Wolf Bay (see Baie-des-Loups)</p>	<p><b>Region 10: Nord-du-Québec</b></p> <p>Achiwapaschikisit Akulivik Anaukaskayach Askwasimwakwanan Aupaluk Awikwataukach Border Beacon Brisay (Baie-James) Cape Hopes Advance Chiman Uchimaskwaw Chisasibi (Fort-George) Déception Eastmain Fort Mackenzie Inukjuak (Port Harrison) Istuyakamikw Ivujvik Kachimumiskwanuch Kanaaupscow Kangiqsualujjuaq (George River, Port-Nouveau-Québec) Kangiqsujuaq (Maricourt, Wakeham Bay) Kangirsuk (Bellin, Payne Bay) Kapistauchisitanuch Kattiniq Keyano Killiniq (Port Burwell) Kutawanis Kuujjuaq (Fort-Chimo) Kuujjuarapik (Poste-de-la-Baleine, Great Whale River)</p>	<p>Laforge (Baie-James) La Grande-Un (Baie-James) La Grande-Deux La Grande-Trois La Grande-Quatre Les Mélèzes Machisat Mikwasiskwaw Umitukap Aytakunich Naskapis Nemiscau (Nemaska) Nitchequon Pischu Amakwayitach Purtunig Puvirnitug Quaqtaq (Koartak) Radisson Roggan River Sakami Salluit (Sugluk) Sangumaniq Tasiujaq Umingmaqautik Umiujaq Vieux-Comptoir Waskaganish (Fort-Rupert, Rupert House) Wawaw Pimi Emichinanuch Wemindji (Nouveau-Comptoir, Paint Hills) Whapmagoostui (Poste-de-la-Baleine)</p>
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## 5.2 Prescribed intermediate zones

<p><b>Region 02: Saguenay–Lac-Saint-Jean</b> Rivière-Boisvert</p> <p><b>Region 09: Côte-Nord</b> Baie-du-Renard Baie-Sainte-Claire Betchouane Cap-de-Rabast Havre-Saint-Pierre Heath Point Lac-Allard L'Anse-aux-Fraises 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</p>	<p><b>Region 10: Nord-du-Québec</b> Anville Baie-du-Poste (Mistissini) Brouillan Chapais Chibougamau Comtois (township) Daubrée (township) Desmaraisville Ducharme Gand (township) Île d'Anticosti<sup>1</sup> Joutel Kaawiipuuskasich Lac-Bachelor Lac-Cameron (near Chibougamau) Lac David (Scott township) Lac-Relique Lebel-sur-Quévillon Matagami Miquelon Mistissini (north of Chibougamau) Opémisca (township) Oujé-Bougoumou Queylus (township) Rivière-Chalifour Scott (township) Soissons (township) Waswanipi</p>	<p><b>Region 11: Gaspésie–Îles-de-la-Madeleine</b> Arseneault Aurigny (Le Moulin) Bassin Boisville Cap-aux-Meules Cap-Vert Chemin-des-Buttes Dune-du-Sud Fatima Grande-Entrée Grand-Ruisseau Gros-Cap Grosse-Île Havre-Aubert Havre-aux-Maisons Île-Brion Îles-de-la-Madeleine<sup>2</sup> La Martinique L'Anse-à-la-Cabane La Vernière Le Corps-Mort Le Martinet (La Baie) Le Pré Les Caps Leslie Les Sillons 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 (lighthouse) Vigneau (La Montagne)</p>
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1. All places on Île d'Anticosti are located in an intermediate zone.
2. All places on Îles-de-la Madeleine are located in an intermediate zone.





## 2.2 Travel deduction (see guide, page 10)

All trips made to obtain medical care for you or a person from 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 least.

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

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 the expenses were incurred.

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. Visit our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or call 1 800 267-6299 (toll-free) to find out the amounts allowed for meals and the fixed rate per kilometre travelled.

### Calculation of travel deduction

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

Trip	A Date		B Trip made to obtain medical care		C Value of benefit (see guide, page 11)	D Cost of trip (see guide, page 11)	E Additional limit (see guide, page 12)	F Allowable deduction per trip from a northern zone (amount from column C, D or E, whichever is <b>least</b> )	G Allowable deduction per trip from an intermediate zone (amount from column C, D or E, whichever is <b>least</b> )	
	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"/>						
<b>Travel deduction =</b>							18			

Add the amounts in columns F and G.

## 2.3 Total deduction

Amount from line 17		19	
Amount from line 18 (column F)	+	20	
Amount from line 18 (column G)			
	×	21	
		<b>50%</b>	
Multiply line 21 by 50%.	=		22
Add lines 19, 20 and 22.			
Carry the result to line 236 of your income tax return.			<b>Total deduction =</b> 23

## 3 Information about the other people in your household

Enter the names and addresses of any people who lived with you during the year covered by the form. Do not include people from your household for whom you are claiming an amount on line 367 of your income tax return. If more than four people lived with you during the year, attach another copy of page 2 containing 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





## 2.2 Travel deduction (see guide, page 10)

All trips made to obtain medical care for you or a person from 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 least.

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

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 the expenses were incurred.

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. Visit our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or call 1 800 267-6299 (toll-free) to find out the amounts allowed for meals and the fixed rate per kilometre travelled.

### Calculation of travel deduction

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

Trip	A Date		B Trip made to obtain medical care		C Value of benefit (see guide, page 11)	D Cost of trip (see guide, page 11)	E Additional limit (see guide, page 12)	F Allowable deduction per trip from a northern zone (amount from column C, D or E, whichever is <b>least</b> )	G Allowable deduction per trip from an intermediate zone (amount from column C, D or E, whichever is <b>least</b> )	
	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"/>						
<b>Travel deduction =</b>							18			

Add the amounts in columns F and G.

## 2.3 Total deduction

Amount from line 17		19	
Amount from line 18 (column F)	+	20	
Amount from line 18 (column G)		21	
Multiply line 21 by 50%.	×	<b>50%</b>	
	=	22	
Add lines 19, 20 and 22.		23	
Carry the result to line 236 of your income tax return.		<b>Total deduction =</b>	

## 3 Information about the other people in your household

Enter the names and addresses of any people who lived with you during the year covered by the form. Do not include people from your household for whom you are claiming an amount on line 367 of your income tax return. If more than four people lived with you during the year, attach another copy of page 2 containing 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

## Online

[www.revenuquebec.ca](http://www.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 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  
avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

### Businesses, employers and agents for consumption taxes

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

Direction principale des relations  
avec la clientèle des entreprises

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations  
avec la clientèle des entreprises

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

### Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5