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

This guide is valid for 2017 and subsequent years 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.

## **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 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.

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

- You are an employee.
- You are dealing at arm's length with your employer.
- You 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 shown in box K of your RL-1 slip. However, you cannot 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 can 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 can 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 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.

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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, you or 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 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 person 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

You can use form TP-350.1-V to calculate the deduction to which you are entitled if you lived in a designated remote area. Read the information below 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 those places.

## 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 requesting the housing deduction with respect to the dwelling for the period concerned.

Instructions for completing section 2.1 of the form are provided below.

### Lines 1 and 6 Basic amount

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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 can enter is 365 (366 in the case of 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

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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 amount) 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 amount on line 1 or 6 for a given period, you may not 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 persons 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 below illustrate the various ways in which the basic and additional amounts can be allocated.

### Lines 4 and 10

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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 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 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 entered 275 days on lines 1 and 2 of his form, while Ms. Robinson entered 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 decided 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 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 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 yourself or by persons in 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

You can 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 can claim the deduction for the year the benefit appears in box K of your RL-1 slip. 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 can claim a deduction for the trips. The number of trips for which you can 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 can 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 can 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 can 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 taxi fares and highway or ferry tolls. Do 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 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 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 can 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 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 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 can 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 that must provide:

- 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 above). Since you can 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. If the area in which you lived 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	Chico	Kangijsujuaq (Maricourt, Wakeham Bay)	Les Caps
Aguanish	Chiman Uchimaskwaw	Kangirsuk (Bellin, Payne Bay)	Leslie
Akulivik	Chisasibi (Fort George)	Kapistauchisitanuch	Les Mélézes
Anaukaskayach	Déception	Kattiniq	Les Sillons
Arseneault	Dune-du-Sud	Kawawachikamach (near Schefferville)	L'Étang-des-Caps
Askwasimwakwanan	Eastmain	Kegaska	L'Étang-du-Nord
Aupaluk	Éric	Keyano	L'Île-d'Entrée (L'Île-du-Havre-Aubert)
Aurigny (Le Moulin)	Étamamiou	Killiniq (Port Burwell)	L'Île-du-Vieux-Fort
Awikwataukach	Factory Point	Kutawanis	L'Île-Michon
Aylmer Sound	Fatima	Kuujuaq (Fort-Chimo)	L'Île-Verte
Baie-des-Ha! Ha!	Fermont	Kuujuarapik (Poste-de-la-Baleine, Great Whale River)	L'Immaculée-Conception (Îles-de-la-Madeleine)
Baie-des-Loups (see Wolf Bay)	Fire Lake	Lac-Dufresne	Lourdes-de-Blanc-Sablon
Baie-des-Moutons (see Mutton Bay)	Forget	Lac Éon	Machisat
Baie-Johan-Beetz	Fort Mackenzie	Lac-Salé	Matimekosh (near Schefferville)
Baie-Rouge	Gagnon	Laforge (Baie-James)	Middle Bay
Bassin	Grande-Entrée	La Grande 1 (Baie-James)	Mikwasiskwaw
Blanc-Sablon	Grand-Ruisseau	La Grande 2	Umitukap Aytakunich
Boisville	Gros-Cap	La Grande 3	Millerand (L'Anse-à-la-Cabane)
Bonne-Espérance	Grosse-Île	La Grande 4	Mont-Wright
Border Beacon	Harrington Harbour	La Martinique	Musquaro
Bradore-Bay	Havre-Aubert	L'Anse-à-la-Cabane	Mutton Bay (see Baie-des-Moutons)
Brisay (Baie-James)	Havre-aux-Maisons	La Romaine	Naskapis
Burnt Creek	Île Brion	La Romaine-2	Natashquan
Canatiche	Îles-de-la-Madeleine <sup>1</sup>	La Tabatière	Natashquan 1
Caniapiscau (Duplanter)	Inukjuak (Port-Harrison)	La Vernière	Nemiscau (Nemaska)
Cap-aux-Meules	Istuyamikw	Le Corps-Mort	Nitchequon
Cape Hopes Advance	Ivujivik	Le Martinet (La Baie)	Old Fort Bay
Cap-Vert	Kachimumiskwanuch	Le Pré	Old-Harry
Chemin-des-Buttes	Kanaaupscow		
Chevery	Kangijsualujjuaq (George River, Port-Nouveau-Québec)		

1. Effective 2017, all places on Îles-de-la-Madeleine are located in a northern zone.



Passe-Gagnon (Passage-Gagnon)	Puvirnituq	Shekatika	Wawaw Pimi Emichinanuch
Penney's Room	Quaqtaq (Koartak)	Spar Mica	Wemindji (Nouveau-Comptoir, Paint Hills)
Petite-Baie	Radisson	Stick Point	
Pischu Amakwayitach	Rivière-Saint-Paul	Tasiujaq	Whapmagoostui (Poste-de-la-Baleine)
Pointe-à-Maurier	Rocher aux Oiseaux (lighthouse)	Tête-à-la-Baleine	
Pointe-aux-Loups	Rochers-du-Cormoran	Umingmaqautik	Wolf Bay (see Baie-des-Loups)
Pointe-Basse	Roggan River	Umiujaq	
Pointe-Parent	Saint-Augustin (Rivière Saint-Augustin)	Vieux-Comptoir	
Pointe-Rocheuse	Sakami	Vieux-Fort	
Portage-du-Cap	Salluit (Sugluk)	Vieux-Poste	
Port-Saint-Servan	Salmon Bay	Vigneau (La Montagne)	
Premio	Sangumaniq	Waco	
Purtunig	Schefferville	Waskaganish (Fort-Rupert, Rupert House)	

## 5.2 Prescribed intermediate zones

Anville	Lac-Allard	Queylus (township)
Baie-du-Poste (Mistissini)	Lac-Bachelor	Rivière-à-la-Chaloupe
Baie-du-Renard	Lac-Cameron (near Chibougamau)	Rivière-au-Tonnerre
Baie-Sainte-Claire	Lac David (Scott township)	Rivière aux Graines
Betchouane	Lac-Relique	Rivière-Boisvert
Brouillan	L'Anse-aux-Fraises	Rivière-Chalifour
Cap-de-Rabast	Lebel-sur-Quévillon	Rivière-de-la-Chaloupe
Chapais	Longue-Pointe-de-Mingan	Rivière-Saint-Jean
Chibougamau	Magpie	Scott (township)
Comtois (township)	Matagami	Sheldrake
Daubrée (township)	Mingan	Soissons (township)
Desmaraisville	Miquelon	Table Head
Ducharme	Mistissini (north of Chibougamau)	Tika
Gand (township)	Morris (Rivière-Morris)	Trois-Ruisseaux
Havre-Saint-Pierre	Opémisca (township)	Waswanipi
Heath Point	Oujé-Bougoumou	
Île d'Anticosti <sup>1</sup>	Pointe-Carleton	
Joutel	Pointe-de-l'Ouest	
Kaawiiuuskasich	Port-Menier	

1. All places on Île d'Anticosti are located in an intermediate zone.



# 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 may end in the year following the year for which the form is being filed. In calculating the amount of 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 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 2017 and subsequent taxation years, and must be enclosed with your income tax return.

Year

## 1 Information about you (please print)

Social insurance number

Last name	First name
Address in the designated remote area	
Postal code	Period of residence: from <input type="text"/> Y <input type="text"/> M <input type="text"/> D to <input type="text"/> Y <input type="text"/> M <input type="text"/> D

**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 8 of the guide) **Number of days**  **× \$11** ▶

1					
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**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 8 of the guide) **Number of days**  **× \$11** ▶ +

2					
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Add lines 1 and 2. =

3					
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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 (see page 9 of the guide)<sup>1</sup> -

4					
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Subtract line 4 from line 3. =

5					
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#### 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 8 of the guide) **Number of days**  **× \$11** ▶

6					
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**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 8 of the guide) **Number of days**  **× \$11** ▶ +

7					
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Add lines 6 and 7. =

8					
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Multiply line 8 by 50%. ×

		<b>50%</b>			
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 (see page 9 of the guide)<sup>1</sup> -

10					
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Subtract line 10 from line 9. =

11					
----	--	--	--	--	--

#### 2.1.3 Allowable housing deduction

Amount from line 5

12					
----	--	--	--	--	--

Amount from line 11 +

13					
----	--	--	--	--	--

Add lines 12 and 13. =

14					
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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

Multiply line 15 by 20%. × **20%** =

16					

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

**Housing deduction**

17					
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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.



## 2.2 Travel deduction (see page 10 of the guide)

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 page 11 of the guide)	D Cost of trip (see page 11 of the guide)	E Additional limit (see page 12 of the guide)	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



12Q1 ZZ 49508149

# 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 may end in the year following the year for which the form is being filed. In calculating the amount of 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 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 2017 and subsequent taxation years, and must be enclosed with your income tax return.

Year

## 1 Information about you (please print)

Social insurance number

Last name	First name
Address in the designated remote area	
Postal code	Period of residence: from <input type="text"/> Y <input type="text"/> M <input type="text"/> D to <input type="text"/> Y <input type="text"/> M <input type="text"/> D

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

## 2 Calculation of the deduction

### 2.1 Housing deduction

#### 2.1.1 Residents of a northern zone

<b>Basic amount:</b> Number of days during the year in which you lived in a northern zone and for which you wish to claim the housing deduction (see page 8 of the guide) <b>Number of days</b> <input type="text"/> <b>× \$11</b> ▶	1	
<b>Additional amount:</b> Number of days during the year in which you lived in a northern zone where you maintained a dwelling in which you lived, provided you are the sole person in the dwelling claiming the housing deduction for that period (see page 8 of the guide) <b>Number of days</b> <input type="text"/> <b>× \$11</b> ▶ +	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 (see page 9 of the guide) <sup>1</sup>	- 4	
Subtract line 4 from line 3.	= 5	

#### 2.1.2 Residents of an intermediate zone

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

#### 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	
Multiply line 15 by 20%.	× 16	<b>20%</b>
Enter the amount from line 14 or line 16, whichever is <b>less</b> , and carry it to line 19.	= 17	
<b>Housing deduction</b>		

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.

## 2.2 Travel deduction (see page 10 of the guide)

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 page 11 of the guide)	D Cost of trip (see page 11 of the guide)	E Additional limit (see page 12 of the guide)	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.	+	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	Montréal	Elsewhere
<b>418 659-6299</b>	<b>514 864-6299</b>	<b>1 800 267-6299</b> (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	Montréal	Elsewhere
<b>418 659-4692</b>	<b>514 873-4692</b>	<b>1 800 567-4692</b> (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	Elsewhere
<b>418 652-6159</b>	<b>1 800 827-6159</b> (toll-free)

### Individuals with a hearing impairment

Montréal	Elsewhere
<b>514 873-4455</b>	<b>1 800 361-3795</b> (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