



## KGR BOOKKEEPING SERVICES

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### Statement of Northern Resident Deduction

You can claim **the deduction for travel benefits** for expenses you incurred to travel or the value of travel provided by your employer if you meet **all** the following conditions:

- you qualify to claim northern residents deductions (review qualifications on CRA website)
- you are an employee dealing at arm's length with your employer; and
- you **must have** included in your income (in the same year that you have the travel expenses) the **taxable** travel benefits that you received from your employment in a prescribed zone.

If you take a trip that begins and ends in one year and you are reimbursed that following year, you cannot claim the deduction for travel benefits for that trip.

You can claim a deduction for travel benefit if you leave on a trip in one year and return the next year. For example, you may leave on a trip in December and come back in January. If you receive non-refundable tickets or travel vouchers, the taxable travel benefit should be included in your T4 slip or T4A slip for the year the trip begins.

#### Taxable travel benefits include:

- travel assistance provided by your employer such as airline tickets or a trip on the company owned airplane; and
- a travel allowance or a lump-sum payment you received from your employer for **travel expenses** you incurred.

Any travel expenses, excluding those for employment purposes, which are paid for by your employer, are generally considered a taxable benefit.

ADDRESS OF RESIDENCE (in Prescribed Northern Zone)			
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Zone: A

B

*\*view CRA website for zone description*

PERIOD OF RESIDENCE			
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*\*Enter date you started living in a prescribed zone for continuous period of maximum 6 consecutive months*

START (YYYY/MM/DD)

END (YYYY/MM/DD)

ADDITIONAL RESIDENCY AMOUNT ELIGIBILITY			
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Did you maintain and live in a dwelling in the prescribed zone during the above period of residence, AND are you the only person claiming the residency amount for living in the same dwelling for that period?      Yes      No

DEDUCTION RESIDENCY AMOUNT ELIGIBILITY			
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PROVIDE NAMES & ADDRESSES OF ALL INDIVIDUALS WHO LIVED WITH YOU IN YOUR RESIDENCE DURING PERIOD OF RESIDENCE

NAME	ADDRESS
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NAME	ADDRESS
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NAME	ADDRESS
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NAME	ADDRESS
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NAME	ADDRESS
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**COST OF TRIP (only state the LOWEST amount of the following):** 1) Taxable benefits received from employer & ADDED to your income, 2) Actual travel expenses paid out of pocket for the trip, 3) Cost of lowest return airfare available at the time of the trip between airport closest to your residence & nearest designated city: Vancouver(BC), Calgary(AB), Edmonton(AB), Saskatoon(SK), Winnipeg(MB), North Bay(ON), Toronto(ON), Ottawa(ON), Montreal(QC), Quebec(QC), Moncton(NB), Halifax(NS), St. John's(NL)

**Detailed Method** *\*List BELOW actual total expenses per trip*  
**Simplified Method (no detailed receipts required)** *\*List BELOW # of Meals & KMs Driven.*

PURPOSE OF TRIP	COST OF TRIP
<i>*List trips on separate lines</i>	

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