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Canada Revenue Agency | Agence du revenu du Canada

2025

Northern Residents Deductions

The northern residents deductions consist of a residency deduction (for living costs) and a travel deduction.

These deductions provide relief to those who live in a prescribed zone and recognize that such individuals are often faced with a higher cost of living, environmental hardships, and limited access to services.

For more information about the northern residents deductions and a list of prescribed zones, go to **canada.ca/taxes-northern-residents** or call **1-800-959-8281**.

Determine if you qualify

You qualify if you lived, on a permanent basis, for a continuous period of at least **six consecutive months** in one or more of the following:

- a prescribed **northern** zone (Zone A)
- prescribed **intermediate** zone (Zone B)

This period can begin or end in the tax year specified in Step 1 of the attached Form T2222.

If you lived in a prescribed:

- northern zone (Zone A), you can claim the **full** amount of the deductions
- intermediate zone (Zone B), you can claim **one-half** of the deductions

Absence from a prescribed zone – If you lived in a prescribed zone on a **permanent** basis, a temporary absence from a prescribed zone does not usually affect your period of residency.

To determine if you lived in the prescribed zone on a permanent basis, the Canada Revenue Agency (CRA) considers the number of your absences from the prescribed zone, and the purpose and length of your absences. For more information on temporary absences, see the answers for questions 2 and 3 under "Frequently asked questions" on page 5.

If you have not lived in a prescribed zone for a continuous period of at least six consecutive months at the time you file your return, you do not yet qualify. File your return without making the claim.

When you qualify, you can ask the CRA to adjust your return. For instructions, go to **canada.ca/change-tax-return**.

Deceased persons – A person who died in the year qualifies if they lived in a prescribed zone for six months or more before the date of death.

Moving – Your period of residency is not affected if you moved from one place in a prescribed zone directly to another place in a prescribed zone.

Step 1 – List your places of residence

Enter the following:

- "Zone A" if you lived in a prescribed northern zone
- "Zone B" if you lived in a prescribed intermediate zone

Step 2 – Calculate your residency deduction (lines 1 to 13)

Complete the calculation in Step 2 for the prescribed zone(s) you entered in Step 1.

There are two parts to the residency deduction:

- **a basic residency amount** – Claim this amount for the number of days in the year that you lived in a prescribed zone
- **an additional residency amount** – Claim this amount for the days you used to calculate your basic residency amount if you maintained and lived in a dwelling in the prescribed zone during that time and you are the **only** person claiming the basic residency amount for living in that same dwelling for that period

A **dwelling** is a self-contained domestic establishment. Generally, this is a complete and separate living unit with a kitchen, bathroom, sleeping facilities, and its own private access. It includes a house, an apartment, a mobile home, or another similar place of residence in which a person usually sleeps and eats.

It **does not** include a bunkhouse, dormitory, hotel room, or room in a boarding house.

The CRA considers you to have maintained and lived in a dwelling, even if your employer let you live there rent-free and paid all the utility, maintenance, and other costs related to the dwelling.

Claim per household

Each person living in the dwelling can claim the basic residency amount as a deduction on their return.

If more than one person claims the basic residency amount for a particular period and dwelling, no one in that household can claim the additional residency amount for that period and dwelling.

If you are the only person in the household claiming the basic residency amount for a particular period and dwelling, you can also claim the additional residency amount.

To claim the deduction that most benefits your household, you should consider the taxable income of all the members of your household when deciding which one of you will claim the residency deduction.

Special work site (lines 4 and 9)

If your principal place of residence is not in a prescribed zone, you may still qualify for all or a portion of the basic residency amount for living at a special work site. It is dependent on whether the site is located in a prescribed zone and you resided at the site for at least six consecutive months.

If you received non-taxable benefits for board and lodging at a special work site (shown in box 31 of your T4 slip or box 124 of your T4A slip), your residency amounts will be reduced.

Enter the amount of non-taxable benefits on line 4 or 9 **unless** the special work site is 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.

For more information about special work sites, see archived Interpretation Bulletin IT-91R4, Employment at Special Work Sites or Remote Work Locations.

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Example 1

You and your spouse or common-law partner moved from Vancouver, British Columbia, to your new house in Yellowknife, Northwest Territories, on March 15, 2025. Yellowknife is located in a prescribed **northern** zone.

You and your spouse or common-law partner lived in the prescribed zone for a continuous period of at least six consecutive months (March 15, 2025, to December 31, 2025 = 9.5 months [292 days]). Therefore, you and your spouse or common-law partner are each entitled to claim the basic residency amount for 292 days in 2025. However, your spouse or common-law partner does not claim the northern residents deductions for 2025 because they did not have taxable income in 2025.

You can claim $11 for each day that you lived in Yellowknife (292 days) and an additional residency amount of $11 per day because you maintained and lived in a house (considered a dwelling) during the 9.5 months and you are the only person in your household claiming the basic residency amount.

You complete the "Zone A" section in Step 2 – Calculate your residency deduction, of Form T2222.

Example 2

Assume the same facts as in Example 1. However, you and your spouse or common-law partner move to Vanrena, Alberta, instead. Vanrena is located in a prescribed **intermediate** zone. Therefore, you and your spouse or common-law partner are each entitled to claim the basic residency amount for 292 days in 2025 as you lived in a prescribed intermediate zone for a continuous period of at least six consecutive months.

You can claim $5.50 for each day that you lived in Vanrena (292 days) and an additional residency amount of $5.50 per day as you maintained and lived in a house (which is considered a dwelling) during the 9.5 months and you are the only person in your household claiming the basic residency amount.

You complete the "Zone B" section in Step 2 – Calculate your residency deduction, of Form T2222.

Step 3 – Calculate your travel deduction (lines 14 to 16)

You can claim the travel deduction for a trip for medical or other reasons (such as vacation) that started from a prescribed zone and was taken by you or by an eligible family member.

Determine who an eligible family member is

An eligible family member is someone who lived with you at the time of the trip and was one of the following:

- your spouse or common-law partner
- your or your spouse's or common-law partner's child under the age of 18
- another individual who is wholly dependent on you, your spouse or common-law partner, or both of you for support, and who is either:
  - your or your spouse's or common-law partner's parent or grandparent
  - related to you and wholly dependent by reason of mental or physical infirmity

Complete **Chart A** to identify yourself and any eligible family members who lived with you during the period(s) indicated in Step 1. Show how you allocated each individual's $1,200 standard amount (if applicable).

Complete **Chart B** to calculate your travel deduction.

Determine your maximum deduction

The maximum deduction you can claim for each eligible trip is the **lowest** of the following three amounts:

- the taxable travel benefits you received from employment for the trip (see **note 1** on the next page) or the portion of the $1,200 standard amount for the person travelling (you or your eligible family member) that you allocate to the trip (enter the amount for whichever option you choose in Step 3, Chart B – column 3)
- the total travel expenses paid for the trip (enter the amount in Step 3, Chart B – column 4)
- the cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the nearest designated city to that airport as listed in **note 3** on the next page (enter the amount in Step 3, Chart B – column 5)

If you or an eligible family member uses the standard amount to calculate a travel deduction in the year, $1,200 is the maximum total amount that may be claimed for each individual who travels, for all trips taken in the year by that individual.

Regardless of whether you or an eligible family member is claiming the travel deduction and whether the trips were medical or non-medical, it is an amount per person, not per trip.

If you or an eligible family member uses the taxable travel benefit received from employment to calculate a travel deduction in a year for an individual, then no one (including the individual) can use any part of their $1,200 standard amount in calculating a travel deduction claim for any trip taken by that individual in that year.

You **can** claim a travel deduction even if you are not claiming a residency deduction. For example, if your spouse or common-law partner claims both the basic and the additional residency amounts, you can still claim a travel deduction.

You **cannot** claim a travel deduction if **one** of the following applies:

- You or your eligible family member received or was entitled to receive **non-taxable amounts** as travel assistance, as a travel allowance, or as a reimbursement for travel expenses
- Someone else has already claimed the travel deduction for this trip on their return

Number of trips you can claim

You can claim **up to two trips** taken for non-medical reasons and up to two trips taken by each eligible family member.

You can also claim **any number** of medical trips taken by you or an eligible family member. However, no more than two non-medical trips taken by any individual (themself or an eligible family member) in a year can be claimed by all taxpayers combined.

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Note 1 – Taxable travel benefits
You can use the value of taxable travel benefits provided by your employer in the calculation in Step 3 if you meet **both** of the following conditions:

- You are an employee dealing at arm's length with your employer
- You **had** to include in your income (in the same year 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 the following year, you cannot use the value of the taxable travel benefits for that trip in the calculation of your travel deduction.

However, you can include the value of the taxable travel benefits in the calculation if your trip begins in one year and ends the next year as long as the value of the taxable travel benefits was included in your income in the year the trip began. 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 or T4A slip for the year the trip begins.

Taxable travel benefits include:

- travel assistance, such as airline tickets or a trip on a company-owned airplane
- a travel allowance or lump-sum payment you received from your employer for travel expenses you incurred

Payments from your employer for travel that was not for employment purposes are generally considered taxable benefits. Box 32 of your T4 slip or box 028 of your T4A slip shows the taxable travel benefits you received in the year. This includes the benefits received specifically for medical travel which are shown in box 33 of your T4 slip or box 116 of your T4A slip.

You can use the benefit for medical travel in the calculation in Step 3, Chart B – column 3 only if the medical services were for you or an eligible family member and were not available where you lived.

If you received a benefit that was not for any particular trip, you have to split it reasonably between the trips you are claiming.

Note 2 – Travel expenses
Travel expenses include:

- air, train, and bus fare
- vehicle expenses
- meals
- hotel or motel accommodations
- camping fees
- other incidental expenses such as taxis and road or ferry tolls

To calculate meal and vehicle expenses, you may choose the **detailed** or **simplified** method. Your total travel expenses equal the total of the value of travel assistance provided by your employer and the travel expenses incurred by you. Include any travel expenses paid by your employer.

Detailed method – This method allows you to claim the actual amount that you spent. Keep your receipts in case the CRA asks to see them at a later date.

Simplified method – This method uses a flat rate for meals and vehicle expenses. Although you do not need to keep detailed receipts for actual expenses if you choose to use this method, the CRA may still ask you to provide some documentation to support your claim.

Meals – Claim in Canadian or U.S funds a flat rate of $23 **per** meal, to a maximum of $69 per day (sales tax included) per person, without receipts.

Vehicle expenses – Keep track of the number of kilometres driven during the tax year for the trip. To determine the amount you can claim for vehicle expenses, multiply the number of kilometres by the cents per kilometre rate for the province or territory in which the travel began.

For more information about the detailed or simplified methods, including the different rates, go to **canada.ca/taxes-travel-costs** or call **1-800-267-6999**.

Note 3 – Lowest return airfare (LRA)
The LRA available at the time of the trip means the LRA ordinarily available for regularly scheduled commercial flights on the date that the travel began. It excludes promotions or discounts that are not ordinarily available.

It includes any GST/PST/HST and airport taxes. Additional charges, such as flight cancellation insurance, meals, and baggage surcharges are not considered part of the LRA.

The CRA is introducing LRA tables to make it easier for you to determine an amount for the LRA available at the time of travel. For more information on options for providing the cost of the LRA, go to **canada.ca/lowest-return-airfare**.

The LRA to be used to complete column 5 is the cost quoted for a flight from the airport closest to your residence to the **nearest** designated city to that airport (even if you did not actually travel by air or to that city).

The **nearest** designated cities are:

Vancouver, BC; Calgary, AB; Edmonton, AB; Saskatoon, SK; Winnipeg, MB; North Bay, ON; Toronto, ON; Ottawa, ON; Montréal, QC; Québec, QC; Moncton, NB; Halifax, NS; St. John's, NL.

Note 4
If you are claiming the expenses for a medical trip on this form, no one (including you) can claim them as medical expenses on their return.

In cases of medical travel, if the patient needs an attendant while travelling, the attendant's travel expenses are included as part of the patient's total travel expenses. This includes travel assistance provided by your employer or actual expenses you incurred.

If the attendant was you or an eligible family member:
Include the cost of the attendant's lowest return airfare in Step 3, Chart B – column 5, as part of the patient's expense for airfare. Include the cost of the attendant's travel expenses (excluding airfare) in column 4, as part of the patient's travel expenses.

If the attendant was not you or an eligible family member:
Do **not** include the cost of the attendant's lowest return airfare in column 5 in Chart B, as part of the patient's expense for airfare. Include the cost of the attendant's travel expenses (including airfare) in column 4 as part of the patient's travel expenses.

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Example 3

You and your spouse or common-law partner moved from Vancouver, British Columbia, to your new house in Yellowknife, Northwest Territories, on March 15, 2025. Yellowknife is located in a prescribed **northern** zone**.**

You started working at Smith Co. in Yellowknife and received a travel allowance from your employer of $5,000 in 2025. The $5,000 travel allowance is included in box 32 of your 2025 T4 slip from Smith Co. On November 1, 2025, you flew back to Vancouver, British Columbia, to visit your mother and spent $1,500 on travel expenses. You took one trip in 2025. The lowest return airfare available at the time of the trip was $400.

Step 1: Determine whether your travel expense qualifies for the travel deduction.

It appears that all three conditions are met:

- You live in a prescribed northern zone for at least six consecutive months
- You and Smith Co. are not related
- The $5,000 allowance received from Smith Co. is included in your income

Step 2: Calculate the amount you can claim as a travel deduction.

You complete Step 3 of Form T2222. You fill in the rows for "Other travel" on Chart B. You include your name as the person who took the trip in column 1 and the purpose of your trip (family reasons) in column 2.

You calculate the amount of the travel deduction as the **lowest** of the following three amounts:

- the value of the allowance received from Smith Co.: $5,000 (column 3) since that amount is more than your $1,200 standard amount
- the actual amount of your trip: $1,500 (column 4)
- the lowest return airfare available at the time of your trip between the Yellowknife airport and the nearest designated city to that airport, which is Edmonton: $400 (column 5)

As Yellowknife is located in a prescribed **northern** zone, you enter $400 under the "Zone A" column in Step 3.

Example 4

You and your spouse or common-law partner live in Whitehorse, Yukon and have a 16-year-old child. You have a higher income than your spouse or common-law partner and generally claim all travel expenses for the household.

You received a taxable travel benefit of $1,500 from your employer for each of two non-medical trips you took by yourself. You also received a taxable travel benefit of $1,000 for a non-medical trip that your spouse or common-law partner took by themselves.

However, neither you nor your spouse or common-law partner received a taxable travel benefit from employment for another non-medical trip your spouse or common-law partner took by themselves, or a non-medical trip that your child took alone.

You can claim up to two trips that you took for non-medical reasons. You decide to use the $1,500 taxable travel benefit for the two non-medical trips you took in the year, since the amount of your taxable travel benefit is more than your $1,200 standard amount. Therefore, you are eligible to claim up to the amount of your travel benefit of $1,500 for each of your two trips.

Example 4 (continued)

For your Trip 1, you can claim the **lesser of** the following three amounts:

- the taxable travel benefit you received from your employer for the trip – $1,500
- your actual expenses for the trip – $1,300
- the lowest return airfare for the trip – $750

Therefore, you can claim $750 for this trip.

For your Trip 2, you can claim **the lesser** of the following three amounts:

- the taxable travel benefit you received from your employer for the trip – $1,500
- your actual expenses for the trip – $800
- the lowest return airfare for the trip – $900

Therefore, you can claim $800 for this trip.

You can also claim up to two non-medical trips taken by your spouse or common-law partner in the year. You decide not to use the $1,000 taxable travel benefit you received from your employer for one of the trips your spouse or common-law partner took by themselves, since the amount you received is less than your spouse or common-law partner's $1,200 standard amount for the year. Instead, you use part of your spouse or common-law partner's $1,200 standard amount for the first trip that your spouse or common-law partner took, and the rest on the second trip they took.

For your spouse or common-law partner's Trip 1, you can claim whichever of the following three amounts is **less**:

- the portion of your spouse or common-law partner's $1,200 standard amount that you allocate to the trip – $400
- your spouse or common-law partner's actual expenses for the trip – $400
- the lowest return airfare for the trip – $600

Therefore, you can claim $400 for this trip and can allocate the remaining $800 balance ($1,200 – $400) of your spouse or common-law partner's $1,200 standard amount to the other trip they took in the year.

For your spouse or common-law partner's Trip 2, you can claim whichever of the following three amounts is **less**:

- the remaining balance of your spouse or common-law partner's $1,200 standard amount that you allocate to that trip – $800
- your spouse or common-law partner's actual expenses for the trip – $850
- the lowest return airfare for the trip – $900

Therefore, you can claim $800 for this trip.

You can also claim up to two non-medical trips taken by your child, but there was only one such trip taken. You use your child's full $1,200 standard amount for that trip.

For your child's trip, you can claim whichever of the following three amounts is **less**:

- the portion of your child's $1,200 standard amount that you allocate to the trip – $1,200
- your child's actual expenses for the trip – $1,500
- the lowest return airfare for the trip – $900

Therefore, you can claim $900 for this trip.

Clear Data

Example 4 (continued)
Here is how you complete Chart A on Form T2222:

Chart A			Individual 1	Individual 2	Individual 3	Individual 4
A	Enter the name of each individual, including yourself, whose travel you are claiming. See Step 3 in the instructions.		Yourself	Your spouse or common-law partner	Your child	
B	Enter the name of everyone (including yourself) who is claiming a deduction for trips taken by the individual in row A and the total portion of the $1,200 standard amount allocated by each claimant for all trips taken by that individual.	**Name 1:**	Your name	Your name	Your name	
		Amount 1:	$0	$1200	$1200	
		Name 2:				
		Amount 2:				
		Name 3:				
		Amount 3:				
C	Enter the total of all amounts in row B. This total **cannot** be more than $1,200.		$0	$1200	$1200	

Step 4 – Calculate your northern residents deductions (lines 17 to 19)

Add line 17 (residency deduction) and line 18 (travel deduction). Enter the amount from line 19 on **line 25500** of your return.

Keep your receipts and other supporting documents

Have all your supporting documents on hand (including the lowest return airfare available at the time of the trip) when you are completing Form T2222.

Keep all the receipts and documents to support your claim for **at least six years** in case your return is chosen for review.

Note
A travel itinerary or other proof of travel, including the receipts for accommodations, may be required to support the travel part of a claim.

Frequently asked questions

Question 1
I moved to Beaver Lake, Saskatchewan, on November 30, 2025. Can I claim the residency deduction on my 2025 tax return?

Answer 1
The northern residents deductions are generally available when an individual lives in one or more prescribed zones for a continuous period of at least six consecutive months. This period can begin or end in the tax year for which a tax return is being filed.

At the end of the 2025 tax year, you lived in a prescribed northern zone for one month. Therefore, at the time you file your 2025 tax return you do not yet qualify. File your 2025 tax return without claiming the residency deduction. When you qualify (May 31, 2026), you can ask the CRA to adjust your 2025 tax return to allow a residency deduction of $352 ($11 X 32 days – November 30, 2025, to December 31, 2025) for the time you lived in the prescribed zone in 2025.

For more information on how to adjust your 2025 tax return, go to **canada.ca/change-tax-return**.

Question 2
Am I eligible to claim the northern resident deductions if I was absent from a prescribed zone for medical reasons?

Answer 2
Depending on the particular facts and circumstances, an extended absence from a prescribed zone may be considered temporary. You are required to determine if your absence from a prescribed zone is considered temporary. **Temporary** absences from a prescribed zone (for example, vacations, medical leave, or temporary work assignments) do not usually affect the continuity of your qualifying six-month period. In such situations, you are still considered to live in a prescribed zone, even while you are not physically present in this zone.

Question 3
How do I know if my absence from a prescribed zone is **temporary**?

Answer 3
Whether your absence from a prescribed zone is considered temporary will depend on your specific facts. The longer an absence lasts, the more that it indicates that it is no longer temporary. Factors which may suggest that an absence is temporary could include:

- You intended to return to your residence when leaving the prescribed zone
- You actually returned to your residence in the prescribed zone
- Your family remained at the residence in the prescribed zone
- You did not establish another residence outside the prescribed zone, change your mailing address, move household effects and belongings, and so forth
- Your residence in the prescribed zone was available for your use throughout the absence period (that is, the residence was not sold, rented, or otherwise occupied, and was maintained for your use at all times during the absence period)

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Checklist for Northern Residents Deductions

If you are claiming the northern residents deductions (Form T2222), use the following checklist to avoid mistakes that could cause delays to the processing of your tax return:

Place of residence

✓ I have lived in one or more prescribed zones for a continuous period of **at least six consecutive months** beginning or ending in the year for which my tax return is being filed.

There are two types of prescribed zones: **northern** and **intermediate**. To find places located in the prescribed zones, go to **canada.ca/taxes-northern-residents** or call at **1-800-959-8281**.

✓ I have clearly indicated the full address where I lived in a prescribed zone (not simply a post office box number).

Travel deduction

✓ I have provided the names and addresses of all individuals (all eligible family members) who lived in my residence during the period(s) and for whom I am claiming a travel deduction.

✓ The taxable travel benefit received from employment for the trip(s), if any, has been included in my income from employment.

✓ I have all the receipts and other documents to support the travel expenses paid for each trip. Travel expenses include air, train, or bus fares, vehicle expenses, meals, hotel or motel accommodations, camping fees, and other incidental expenses such as taxis and road and ferry tolls.

✓ I have the cost of the lowest return airfare available at the time of each trip between the airport closest to my residence and the nearest designated city to that airport (even if you did not actually travel by air or to that city).

The **nearest** designated cities are:
Vancouver, BC; Calgary, AB; Edmonton, AB; Saskatoon, SK; Winnipeg, MB; North Bay, ON; Toronto, ON; Ottawa, ON; Montréal, QC; Québec, QC; Moncton, NB; Halifax, NS; St. John's, NL.

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Northern Residents Deductions

2025

Protected B when completed

Before you complete this form, read the attached instruction sheet.

If this claim is for a year before 2025, go to **canada.ca/cra-forms** to get a previous version of this form.

Make sure that you have calculated your net income (**line 23600**) on your tax return, in order to calculate your residency deduction.

Attach your completed Form T2222 to your paper return. Do not send your other documents. Instead, keep them in case the CRA asks to see them later. If you need more space to complete the form, attach a separate sheet of paper.

Step 1 – List your places of residence

Zone A or **Zone B**	Your street address or a description of the location of the property such as a lot and plan number (this may be different from your mailing address)	**Province** or **territory**	**Period of residence** Date that you started to live in a prescribed zone for a continuous period of at least six consecutive months (This period can begin or end in 2025) **From:** Year Month Day	**To:** Year Month Day

Step 2 – Calculate your residency deduction

Zone A – Residents of prescribed northern zones

Basic residency amount
Enter the number of days you lived in a prescribed northern zone in 2025. × **$11.00** = **1**

Additional residency amount
Enter the number of days you qualify for the additional residency amount in 2025. × **$11.00** = + **2**

Line 1 plus line 2 — 67490 = **3**

If you worked at a special work site, enter the amount from box 31 of your T4 slip or box 124 of your T4A slip that represents the non-taxable benefits for board and lodging at the special work site. The special work site must be located within 30 kilometres from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals. — 67507 – **4**

Line 3 minus line 4 (if negative, enter "0") = ▶ **5**

Zone B – Residents of prescribed intermediate zones

Basic residency amount
Enter the number of days you lived in an intermediate zone in 2025. × **$5.50** = **6**

Additional residency amount
Enter the number of days you qualify for the additional residency amount in 2025. × **$5.50** = + **7**

Line 6 plus line 7 — 67520 = **8**

If you worked at a special work site, enter the amount from box 31 of your T4 slip or box 124 of your T4A slip that represents the non-taxable benefits for board and lodging at the special work site. The special work site must be located within 30 kilometres from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals. — 67529 – **9**

Line 8 minus line 9 (if negative, enter "0") = ▶ + **10**

Line 5 plus line 10 = **11**

Enter your net income from **line 23600** of your return. × **20%** = **12**

Enter **whichever is less**: amount from line 11 or line 12. **Residency deduction** **13**

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Step 3 – Calculate your travel deduction

Complete Chart A if you qualify for this deduction and you are allocating a portion of your or your eligible family member's $1,200 standard amount for a trip. See example 4 on page 4 which demonstrates how to complete Chart A. Complete Chart B to calculate your travel deduction.

Chart A

			Individual 1	Individual 2	Individual 3	Individual 4
A	Enter the name of each individual, including yourself, whose travel you are claiming. See Step 3 in the instructions.					
B	Enter the name of everyone (including yourself) who is claiming a deduction for trips taken by the individual in row A and the total portion of the $1,200 standard amount allocated by each claimant for all trips taken by that individual.	**Name 1:**				
		Amount 1:				
		Name 2:				
		Amount 2:				
		Name 3:				
		Amount 3:				
C	Enter the total of all amounts in row B. This total **cannot be more** than $1,200.					

Chart B

Instructions		Column 1 Enter the name of the person who took the trip. See Step 3 in the instructions.	Column 2 Enter the purpose of the trip: Other travel (vacation, family reasons) or medical travel.	Column 3 Enter either the taxable travel benefit or the portion of the individual's $1,200 standard amount for the trip. (1)	Column 4 Enter the amount of travel expenses for each trip taken. See **note 2** and **note 4** in the instructions.	Column 5 Enter the cost of the lowest return airfare. (2)	Enter the **lowest** amount from column 3, 4, **or** 5 in the column for the prescribed zone(s) you resided in at the time of the trip.	
							Zone A (Prescribed northern zones)	**Zone B** (Prescribed intermediate zones)
Other travel	**Trip 1**							
							+	+
							+	+
							+	+
	Trip 2						+	+
							+	+
							+	+
							+	+
Medical travel							+	+
							+	+
							+	+
							+	+
							+	+
							+	+
							+	+
							+	+
Total							= **A**	= **B**

(1) This can be either the portion of the individual's $1,200 standard amount that you allocated to the trip or the taxable travel benefit you received from employment for the trip (if any). See **note 1** on page 3.

(2) This is the cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the nearest designated city to that airport. See **note 3** and **note 4** on page 3.

Amount A of Chart B			67540		14
Amount B of Chart B	67560	× 50% =		+	15
Line 14 plus line 15		**Travel deduction**		=	16

Step 4 – Calculate your northern residents deductions

Enter the amount from line 13 in Step 2.	**Residency deduction**		17
Enter the amount from line 16 in Step 3.	**Travel deduction**	+	18
Line 17 plus line 18 Enter this amount on **line 25500** of your return.	**Northern residents deductions**	=	19

See the privacy notice on your return.