



Northern Residents Deductions

Did you live in a northern or remote area for six months or more in the year?

You may qualify for the northern residents deductions if you lived permanently in a northern zone (Zone A) or intermediate zone (Zone B) for a continuous period of at least 6 consecutive months.

Not sure if you lived in Zone A or Zone B? Check out canada.ca/cra-line-25500.

Northern residents deductions are claimed on **Form T2222, Northern Residents Deductions**.



What are the northern residents deductions?

They include a **residency deduction** and a **travel deduction**.

These deductions give relief to northern residents and recognize that you often face a higher cost of living, environmental hardships, and limited access to services.



What is the residency deduction?

There are two parts to the **residency deduction**:

- **Basic residency amount**
- **Additional residency amount**

How much can you claim for the basic residency amount?

- Lived in Zone A? - then you can claim **\$11.00** a day.
- Lived in Zone B? - then you can claim **\$5.50** a day.

Who can claim the additional residency amount?

- If you are the **only** person in the household claiming the basic residency amount for the period **and** you were responsible for maintaining the dwelling you live in, you can also claim an additional residency amount.
- Lived in Zone A? You can claim an additional **\$11.00** a day.
- Lived in Zone B? You can claim an additional **\$5.50** a day.





What is the travel deduction?

You can also claim the **travel deduction** for a trip for medical or personal reasons (like a vacation) that started from a prescribed zone and was taken either by you or by an eligible family member.

You or your eligible family member could have travelled by car, by public transportation like a plane, train or bus, or even by quad or snowmobile.

The trip can take place in the same province or territory where you live.

How many trips can you claim?

- You can claim up to **two personal trips** that you took and up to two personal trips taken by each eligible family member, for things like visiting family.
- It doesn't matter who claims the trips, but only two personal trips for each individual can be claimed in a tax year.
- You also can claim **any number of medical trips** taken by you or an eligible family member.

What you need to claim the travel

- Receipts or records for the **total travel expenses** you paid for the trip.
- The cost of the **lowest return airfare (LRA)** available at the time of the trip between the airport closest to your residence and the nearest designated city to that airport (even if you didn't fly or travel to that city).

Did you know there's a simple way to get the **LRA** and find the **nearest designated city**? Check out canada.ca/lowest-return-airfare for more information.



For more information about the northern residents deductions

Go to canada.ca/taxes-northern-residents