



Ross, Pope & Company LLP

Chartered Accountants

Northern Residents

There are two special deductions for residents of northern areas residing in a prescribed zone. (See the following link [Northern Residence](#) for the list of prescribed zones.) These deductions are:

1. Residency deduction for having lived in a prescribed zone.
2. Travel benefits received from employment in a prescribed zone.

If you lived in a prescribed northern zone, you can claim full northern resident deductions. If you lived in a prescribed intermediate zone, you can claim one-half of the full northern resident deductions. To claim this deduction, you must have lived, on a permanent basis, in a prescribed northern or intermediate zone, for a period of six consecutive months beginning or ending in the year.

Residency deduction

You can claim the basic residency amount for the days in the year that you lived in a prescribed zone. You can also claim an additional residency amount for those days 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.

Deduction for travel

You can claim the deduction for travel if:

- You qualify to claim northern residents deductions;
- You were an employee not related to your employer;
- You or your family received taxable travel benefits from your employment in a prescribed zone; and,
- You include the travel benefits in employment income.

This deduction can be claimed whether you are claiming the residency deduction or not.

To receive this deduction, you must have received the travel benefits in the same year that you incurred the travel expenses.