

Tax Credit for Recent Graduates Working in Remote Resource Regions

Complete this form if you wish to claim, on line 392 of your income tax return, the tax credit for recent graduates working in remote resource regions.

You may claim this credit if

- you received an **eligible salary** or eligible wages during the year concerned;
- you were resident in a remote **resource region of Québec** on December 31 of the year concerned (if you are completing this form for a person who died during the year, the person must have been resident in a remote resource region of Québec on the date of death);

• you were in one of the following situations:

- Your **eligible employment** began in the year concerned, and in the 24-month period following the date on which you successfully completed the program of instruction leading to a recognized diploma or in the 24-month period following the date on which you were awarded a master's or doctoral degree by a university after writing an essay, dissertation or thesis required for such a diploma.
- You were entitled to this credit for a previous year, you held eligible employment in the year concerned and you were resident in a remote resource region of Québec throughout the period from the end of that previous year to the end of the year concerned.

Be sure to refer to the "**Information**" section below.

1 Identification

Last name	First name	Year <input style="width: 40px;" type="text"/>
Mailing address		Postal code <input style="width: 60px;" type="text"/>
Social insurance number <input style="width: 100%;" type="text"/>		

2 Diploma

Title of diploma _____

Field of specialization _____

Date on which you successfully completed the program of instruction leading to the diploma

Date on which you obtained your diploma

Enter this date if you were awarded a master's or doctoral degree by a university after writing an essay, dissertation or thesis required for such a diploma and your eligible employment began in the 24-month period following this date.

3 Eligible employment

Name of employer _____

Address of the employer's business _____

Your title or position _____

Date on which your employment began

If applicable, indicate the most recent year for which you were entitled to this credit, prior to the year concerned.

If you held more than one job that constitutes eligible employment, you must, for each of those jobs, meet the aforementioned conditions to be entitled to the credit with regard to the salary or wages related to the job. Enter the information required in Parts 2 and 3 in respect of the other jobs on a separate sheet and attach the sheet to this form.

4 Calculation of the credit

Amount calculated on line 401 of your income tax return		<input type="text"/>		1
Total of lines 359 through 373 of your income tax return _____ x 20%	–	<input type="text"/>		2
Subtract line 2 from line 1. If the result is negative, enter 0.	=	<input type="text"/>	▶	3
Eligible salary or wages received during the year		<input type="text"/>		4
Multiply line 4 by 40%.	x	40%		4
	=	<input type="text"/>	▶	5
Maximum amount		\$8,000		6
Amount you claimed, on line 392 or line 462 of an income tax return for a previous year, as a tax credit for recent graduates working in remote resource regions	–	<input type="text"/>		7
Subtract line 7 from line 6.	=	<input type="text"/>	▶	8
Enter the amount from line 3, line 5 or line 8, whichever is lower (maximum: \$3,000). Carry the amount to line 392 of your income tax return.				9

**Tax credit for recent graduates
working in remote resource regions**

Information

The remote resource regions are:

- Bas-Saint-Laurent (region 01)
- Saguenay–Lac-Saint-Jean (region 02)
- La Tuque
- MRC de Mékinac
- Abitibi-Témiscamingue (region 08)
- Côte-Nord (region 09)
- Nord-du-Québec (region 10)
- Gaspésie–Îles-de-la-Madeleine (region 11)
- MRC d'Antoine-Labelle
- MRC de la Vallée-de-la-Gatineau
- MRC de Pontiac

The following are recognized diplomas:

- a Diploma of Vocational Studies (DVS), an Attestation of Vocational Specialization (AVS) or a Vocational Education Certificate (VEC) awarded by the Minister of Education, Recreation and Sports;
- a diploma of college studies in technical education (DEC, for Diplôme d'études collégiales, in technical education) awarded by the Minister of Education, Recreation and Sports or by a college-level educational institution if the Minister of Education, Recreation and Sports delegated that responsibility to the institution;
- an Attestation of College Studies (ACS) in technical education awarded by a college-level educational institution in Québec;
- an undergraduate or graduate diploma or degree awarded by a Québec university;
- a diploma awarded by an educational institution situated outside Québec, in respect of which the Minister of Immigration and Cultural Communities has issued an equivalence for any of the diplomas listed above; and
- an attestation of studies for a post-secondary educational program of the Conservatoire de musique et d'art dramatique du Québec, the École du Barreau du Québec (Québec bar school), the École nationale de police du Québec or the National Theatre School of Canada.

Eligible employment

An office or employment held by an individual in a remote resource region in the following circumstances:

- The individual works for a business that is carried on in the region by his or her employer.
- The individual works in the field of specialization related to the program of instruction that led to the recognized diploma.

Eligible salary or wages

Income that an individual earns during the year from one or more jobs that constitute eligible employment. Eligible salary or wages correspond to the result of the following calculation: total the amounts of salary, wages and other benefits related to the eligible employment; then subtract the portion of the deductions that you claimed on lines 205 and 207 and that are related to the eligible salary or wages.

Salary or wages received after the end of the year

If, on December 31, you were resident in Québec but not in a remote resource region, you may be entitled to this credit, provided you received in the year a salary or wages which you earned in the previous year by holding eligible employment and for which you would have been entitled to the credit had you received the salary or wages in that previous year. In such a case, you may claim this credit for the salary or wages.