Canada Revenue Agency | Agence du revenu du Canada

DECLARATION OF EXEMPTION – EMPLOYMENT AT A SPECIAL WORK SITE

Who can use this form?

Use this form if you are an employee who works at a special work site. It will allow your employer to determine if the following benefits can be excluded from your income:

- the value of, or a reasonable allowance for, board and lodging provided by your employer at a special work site; and
- the value of, or a reasonable allowance for, transportation expenses you received for transportation to and from your principal place of residence.

Your employer will exclude these benefits or allowances from your income if **all** the conditions explained below are met.

You and your employer should complete this form when you begin your employment at a special work site or if your employment situation at a special work site changes.

For more details, see Interpretation Bulletin IT-91, *Employment at Special Work Sites or Remote Work Locations.*

Employee information (please print)

Last name	First name and initial(s)	Social insurance number
Address of your principal place of residence (self-contained domestic establishment)		Postal code
Number of kilometres between your principal place of residence and the special work site (one way) **km**	Location where you live while you are employed at the special work site	

Employee's certification

I certify that I meet **all** of the following conditions:

- I maintain a self-contained domestic establishment as my principal place of residence at the address above.
- My principal place of residence is available for me to live in. I do not rent it to anyone.
- By reason of the distance between my principal place of residence and the special work site, I am not expected to commute between the two while I am working at that location.
- My work requires me to be away from my principal place of residence for at least 36 hours, including the time I spend travelling between my principal place of residence and the special work site.

Year Month Day	Signature of employee

Employer information (please print)

Name of employer	
Address	
Type of business	Account number (from Form PD7A, *remittance voucher*)
Name of proprietors or partners (if applicable)	
Exact location of the special work site (including the municipality)	The benefits or allowances below are available under: collective agreement ☐ company policy ☐
Period of work at the special work site requiring the employee to be away from his or her principal place of residence for at least 36 hours.	**From:** Year Month Day **To:** Year Month Day

Employer details of benefits or allowances (give an estimate if you do not know the exact amount)

	Board	Lodging	Board and lodging	Transportation	Other
Amount paid to employee for:	$	$	$	$	$
Value of free:	$	$	$	$	$

Employer's certification

I certify that **all** of the following conditions are met:

- The duties the employee has to perform at the special work site are temporary and, by reason of distance, the employee is not expected to return daily to his or her principal place of residence.
- The board and lodging provided or the allowance received by the employee have been for a period of at least 36 hours spent at the special work site (including the time the employee spends travelling between the principal place of residence and the special work site).
- The benefits or allowances for transportation given to the employee relate only to the period the employee also receives the value of, or allowances for, board and lodging.

After you complete this form with your employee, keep it with your payroll records in case we ask to see it.

Year Month Day	Signature of employer or authorized officer

Note: Employers should contact their tax services office if they receive a Form TD4 with doubtful statements. Any person who knowingly completes or accepts a Form TD4 with false or deceptive statements commits an offence.

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou au **1-800-959-3376**.)

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