

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:

- An allowance provided by your employer for board and lodging at a special work site that is not more than a reasonable amount or the value of board and lodging provided by your employer at a special work site
- An allowance provided for transportation to and from your principal place of residence and a special work site that is not more than a reasonable amount or the value of transportation provided to and from your principal place of residence and a special work site

Your employer will exclude these benefits or allowances from your income if you meet **all** of the conditions below.

You and your employer should fill out 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 information, see archived Interpretation Bulletin IT-91R4, 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)				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:														
<ul style="list-style-type: none"> • 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 and I do not rent it to anyone • I am not expected to commute between my principal place of residence and the special work site while I am working at that location because of the distance between them • 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: <input type="checkbox"/> collective agreement <input type="checkbox"/> company policy													
Period of work at the special work site requiring the employee to be away from their 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:	\$	\$	\$	\$	\$

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Employer's certification

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

- The duties of the employee at the special work site are temporary and the employee is not expected to return daily to their principal place of residence because of the distance between them
- 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 board and lodging or allowances for board and lodging

After you complete this form with your employee, keep it with your payroll records in case the CRA asks 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.

Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at canada.ca/cra-information-about-programs.