



January 21, 2022

To whom this may concern,

This letter is being provided in accordance with CRA's two page instructions for the Northern Residents Deductions for 2021, Form T2222 E (18), which specifically states:

The maximum deduction you can claim for each eligible trip is the lowest of any of the following 3 amounts:

- *The taxable travel benefits you received from your employer for the trip (Step 3 – Column 3)*
- *The total travel expenses paid for the trip (Step 3 – Column 4)*
- *The cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the **nearest designated city to that airport** as listed in Note 3 on the next page (Step 3 – Column 5)*

Note 3

*The **lowest return airfare** available at the time of the trip means the lowest return airfare ordinarily available for regularly scheduled commercial flights, excluding promotions or discounts that are not ordinarily available, on the date that the travel began. It also includes any GST/PST/HST and airport taxes. Additional charges, such as flight cancellation insurance, meals, and baggage surcharges are not considered part of the lowest return airfare.*

*The lowest return airfare to be used to complete column 5 is the cost quoted for a flight from the airport closest to your residence [Whitehorse, Old Crow, Inuvik, Mayo and Dawson City] to the **nearest designated city to that airport** (even if you did not actually travel by air or to that city).*

The [applicable] nearest designated city is [Vancouver]

Air North's Go Yukon airfare is used by Air North for various promotional or discounted airfares, so it is not the correct airfare to be used. However, Air North's lowest airfare is an airfare that is "*ordinarily available for [Air North's] regularly scheduled commercial flights.*"

flyairnorth.com

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Accordingly, on any given day in 2021, the lowest return airfare between the following city pairs may be as high as the following airfares:

Whitehorse - Vancouver - Whitehorse	\$944.20
Dawson City - Whitehorse - Vancouver- Whitehorse -Dawson City	\$1,331.23
Old Crow - Whitehorse - Vancouver- Whitehorse - Old Crow	\$1,707.34
Inuvik -Whitehorse - Vancouver- Whitehorse -Inuvik	\$1,673.32
Mayo -Whitehorse - Vancouver- Whitehorse - Mayo	\$1,340.68

These airfares include all applicable fees and taxes.

Regards
Customer Service Department
Air North, Yukon's Airline
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