



## Income Exempt From Tax Under the Indian Act

If you are registered or entitled to be registered as an Indian under the Indian Act, your personal property, including income, is **exempt from tax** when it is situated on a reserve.

### Is this form for you?

You can use this form if **all** of the following apply:

- you are registered or entitled to be registered as an Indian under the Indian Act
- you have income that is exempt from tax under the Indian Act

For a complete description of the guidelines and examples where income is exempt and where it is taxable, go to [canada.ca/taxes-aboriginal-peoples](https://canada.ca/taxes-aboriginal-peoples).

Use this form to calculate your net exempt income and attach a completed copy to your paper return. Since this income is not reported on an income tax and benefit return, the Canada Revenue Agency needs this information to determine your Canada training credit limit (CTCL) and your Canada workers benefit (CWB).

This form also may be used to calculate your family's provincial or territorial benefits.

Enter on line 7 the part of your federal, provincial, or territorial government COVID-19 payments (other than amounts related to the Canada child benefit, the GST/HST credit, or the one-time payment to persons with disabilities and seniors) that otherwise would be taxable, but is exempt from tax under the Indian Act. Also, do not include any Canada Emergency Student Benefit, since it is not exempt from tax. For more information, go to Employment-related income at [canada.ca/en/revenue-agency/services/aboriginal-peoples/information-indians](https://canada.ca/en/revenue-agency/services/aboriginal-peoples/information-indians).

### Exempt working income

Employment income from box 71 of your T4 slip(s)	+		1
Other employment income such as tips, net research grants, and income maintenance insurance plans	+		2
Net self-employment income (excluding losses)	+		3
Add lines 1 to 3	<b>Total exempt working income 10000 =</b>		4

### Other exempt income

Canada pension plan (CPP) or Quebec pension plan (QPP) benefits	+		5
Other pensions and superannuation	+		6
Federal, provincial, or territorial government COVID-19 payments received in the year	+		7
Employment Insurance (EI), Provincial parental insurance plan (PPIP), and other benefits from box 18 of your T4E slip	+		8
Employment Insurance (EI) maternity and parental benefits and Provincial parental insurance plan (PPIP) benefits included at line 8		<b>10019</b>	9
Interest, dividends and other investment income	+		10
Net rental income or losses ( <b>if you have a loss, subtract line 11 when calculating the subtotal on line 15</b> )	+		11
Net self-employment losses ( <b>subtract line 12 when calculating the subtotal on line 15</b> )	-		12
Social assistance payments received from a First Nation/band council	+		13
Other types of exempt income	+		14
Add lines 4, 5 to 8, and 10 to 14	=		15
Deductions relating to exempt earnings above (see note below)	-		16
Line 15 minus line 16 (if negative, enter "0")	<b>Net exempt income 10026 =</b>		17

### Note

On line 16, include the deductions that apply to your situation. For more information about these deductions, go to [canada.ca/taxes-deductions](https://canada.ca/taxes-deductions).

See the privacy notice on your return.