Canada Revenue Agency | Agence du revenu du Canada

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when completed

Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan

Starting in 2013, for the purpose of contributing to a pooled registered pension plan (PRPP), the *Income Tax Act* allows tax-exempt earned income by an Indian (as defined by the *Indian Act*) to be included in the calculation of his or her non-deductible PRPP limit for the year.

Complete this form and attach it to your return if you have contributed to a PRPP with earned income that is tax exempt or if you are an Indian (as defined by the *Indian Act)* and you have earned income that is tax exempt. This will allow the Canada Revenue Agency to track your contributions, their use, and to calculate your non-deductible PRPP room on your tax-exempt earned income for the 2015 tax year.

For a complete description of the guidelines and examples where income is tax-exempt and where it is taxable, go to **www.cra.gc.ca/aboriginalpeoples**. Note: gross tax-exempt employment earnings are reported in box 71 of the T4 slip, and gross tax-exempt self-employment earnings are reported in box 88 of the T4 slip. You may have other tax-exempt income that is not included on an information slip.

For more information about PRPPs, go to **www.cra.gc.ca/prpp**.

For more information about earned income, see Guide T4040, *RRSPs and Other Registered Plans for Retirement*.

Taxpayer information

Last name	First name	Social insurance number

Tax-exempt earned income

Enter your total amount of tax-exempt employment earnings.	5875			1
Enter your total amount of tax-exempt self-employment earnings and other tax-exempt earned income.	5881	+		2
Add lines 1 and 2. **Total tax-exempt earned income**		=		3

Your amount of non-deductible PRPP room will be shown on your 2014 notice of assessment.

Eligible PRPP contributions from tax-exempt income

Eligible PRPP contributions include contributions made by an employee and a self-employed individual.

Enter the contributions made from **March 4, 2014**, to **December 31, 2014** (attach all of your receipts).				4
Enter the contributions made from **January 1, 2015**, to **March 2, 2015** (attach all of your receipts).		+		5
Add lines 4 and 5. **Total eligible PRPP contributions from tax-exempt income**	5882	=		6

Contributions to a PRPP from tax-exempt earned income are not deductible on your income tax return, but you will be able to use them as a repayment under the Home Buyers' Plan (HBP) and the Lifelong Learning Plan (LLP).

Repayment under the HBP and LLP made from PRPP contributions from tax-exempt income

Specify the contributions from line 6 that you are designating as your repayments under the HBP and the LLP for 2014.

Repayment under the HBP	5883			7
Repayment under the LLP	5897	+		8
Add lines 7 and 8. **Total repayment under the HBP and LLP from PRPP contributions from tax-exempt income**		=		9

See the privacy notice on your return.

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7383**.)

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