



## Benefits & Personal Tax Returns for BC First Nation Individuals

Whether you live and/or work on or off reserve, you are encouraged to file your income tax return to ensure you receive all the available COVID-19 benefits and credits available through both the federal and provincial programs.

To avoid delays and to reduce your potential exposure to COVID-19, the Canada Revenue Agency encourages you to sign up for direct deposit, and file online. The deadline for filing an individual tax return for 2020 was **April 30, 2021**. Learn more at [Taxes and benefits for Indigenous peoples](#).

### Simplified Tax and Benefit Forms Package for First Nations communities

Due to the funding offered to offset the pandemic and how that funding affects tax returns, the Canada Revenue Agency is mailing simplified tax and benefit packages to all First Nation communities across Canada. The simplified package includes two new forms – the Credit and Benefit Short Return and the Canada Child Benefit for First Nations form. These forms are only available on paper through band councils' offices or via a community representative and cannot be downloaded. First Nations individuals need to contact their band council's office to get the simplified forms package.

**WHO:** You must meet the following situations:

- You are registered or entitled to be registered as an Indian under the *Indian Act*.
- You were a resident of Canada throughout 2020.
- You did not receive any Canada workers benefit advance payments in 2020.
- Your taxable income for 2020 was \$13,229 or less (\$20,866 or less if you were 65 years of age or older).
- You are not claiming the eligible educator school supply tax credit for 2020.
- You did not make any repayments of universal childcare benefit payments in 2020.
- You are not filing this return for a deceased person.

For more information or to get help filling out the forms, First Nations can call 1-855-214-7070 (British Columbia & Yukon).



Access Service Canada's dedicated toll-free phone line for First Nations at 1-877-631-2657 for assistance and to learn more about federal supports and benefits available.

Contact 1-888-COVID-19 (1-888-268-4319) to learn more about COVID-19 provincial supports.

### Supports to File a Personal Income Tax Return

**WEBSITE:** For those with [income exempt](#) under the *Indian Act*, visit [canada.ca/taxes-aboriginal-peoples](#) for information on benefits and credits, guidance on how to access the benefits and credits, and clarity on paying taxes on COVID-19 benefits.

**PHONE:** To talk to an agent at the Canada Revenue Agency, call 1-800-959-8281 (press 4, then press 3, then stay on the line to talk to an agent).

**ASK A VOLUNTEER:** Volunteers in your area may be able to help you complete and submit your income tax return – it is called the [Community Volunteer Income Tax Program](#).

**ARE YOU COMFORTABLE COMPLETING YOUR OWN TAX RETURNS?** Consider becoming a community volunteer. Visit [canada.ca/taxes-volunteer](#) to register online. Or, you may contact a Canada Revenue Agency [coordinator](#) to enquire about becoming a volunteer. Once you are accepted as a volunteer, you can work with a Canada Revenue Agency coordinator who will support and guide you throughout the process.

**ASK AN OUTREACH OFFICER:** The Canada Revenue Agency has 'outreach officers' who are connecting with each First Nation community; find out who your community's outreach officer is by emailing [PacificRegionOutreach@cra-arc.gc.ca](mailto:PacificRegionOutreach@cra-arc.gc.ca).

### Home Office Expense Deduction

2020 TAX  
RETURN

**WHO:** Employees who worked from home more than 50% of the time over a period of at least four consecutive weeks in 2020 due to COVID-19 will be eligible to claim a home office expenses deduction.

**WHAT:** Up to \$400 deductible on the 2020 tax return.

**NOTE:** The simplified home office expense process means employees **will not** have to get Form T2200 or Form T2200S completed and signed by their employer. Employees also have the option of choosing the detailed method.

▶▶▶ [Learn more about the changes, the deductions and how to claim](#)

## Important Things to Know

- Even if you do not need to pay income tax because you work on reserve, it may be to your advantage to report your exempt income in order to maximize your benefits / payments (e.g. if you are a low income earner, you are eligible for more benefits even if you do not pay tax on your income).
- If you have a spouse or common-law partner, they also have to do their taxes every year.
- All tax credits and benefits will be available retroactively once you file your personal tax returns, including the additional credits specific to COVID-19 support. You need to complete your tax returns to receive them.
- If you have never filed a return, the federal government could owe you up to 10 years of benefit funding.
- To apply for benefits and credits, you need a valid **Social Insurance Number (SIN)**. To get a SIN, go to a Service Canada office to apply in person, and you will get one during that visit. You need to bring a primary proof of identity (your birth certificate and if you are a registered Indian, a Certificate of Indian Status), a secondary proof of identity (a passport, a driver's license or other government-issued ID) and a document that shows proof of address. If you live in an inaccessible area or 100 kilometres or more from a Service Canada office, you can request an application form be mailed to you by calling 1-506-548-7961 so that you can apply by mail.

## Find Financial Help During COVID-19

Answer a few questions for a list of federal government benefits tailored to you.



## Working Off-reserve Due to COVID-19

According to the Canada Revenue Agency, eligible individuals who normally work on reserve will maintain *Indian Act* exemption for employment income if they are required to work off reserve due to the pandemic response.

Where an individual's regular place of employment (full time or part time) was located on a reserve and changed solely because of the COVID-19 workplace restrictions, the CRA will continue to apply the guidelines as if the individual was still reporting to their regular workplace on a reserve.

Where central management and control of an employer was located on a reserve and has temporarily moved off reserve solely because of the COVID-19 workplace restrictions, the CRA will continue to treat that employer as a resident on the reserve.

Where an individual's residency was on the reserve and temporarily changed to a location off reserve solely because of the COVID-19 territorial restrictions, the CRA will continue to treat the individual's residency as if the individual was still living on the reserve.

If you have a question about the above guidance or have a situation that is not addressed, please contact the Canada Revenue Agency at [S87ECOVIDG@cra-arc.gc.ca](mailto:S87ECOVIDG@cra-arc.gc.ca).



## Additional Resources from the CRA

- [Benefits and Credits – Information for Indigenous People](#)
- [Get your Benefit and Credit Payments](#)
- [Registering for My \(CRA\) Account](#)

## Warning

There has been an increase in scammers posing as the Canadian Revenue Agency, and other fraudulent activity related to COVID-19 benefits. Do not share your personal or financial information with unconfirmed sources. For more information visit the [Canadian Revenue Agency website](#).

If you have any non-health COVID-19-related questions or requests, please email: [isbcccovid19.aandc@canada.ca](mailto:isbcccovid19.aandc@canada.ca)

For any **First Nations Administrators** wanting follow-up information or help in assisting community residents, please contact Canadian Revenue Agency BC outreach at:

Email: [PacificRegionOutreach@cra-arc.gc.ca](mailto:PacificRegionOutreach@cra-arc.gc.ca)  
Telephone: 604-775-5020

**Please Note:** This is not a comprehensive list of programs, benefits or resources for First Nations in BC, and the information provided is subject to change. Please refer to the [Federal](#) and [Provincial](#) websites for the most up-to-date information.

If you have feedback on this document, please contact [info@fnps.ca](mailto:info@fnps.ca)