

APPENDIX

Additional instructions for completing Schedule D for individuals living in aboriginal communities (reserves, Indian settlements, category 1A or 1A-N land or the Kanesatake interim land base)

Follow these instructions if you are eligible for the solidarity tax credit and you live in an aboriginal community, in an eligible dwelling of which you (or your spouse) are the owner, tenant or subtenant. For the eligibility requirements and the definition of "eligible dwelling," see page 18 in the 2015 income tax return guide.

Complete Part A and sections 1 and 2 of Part B. On line 15, enter the name of the aboriginal community where your principal residence is located. Enter your postal code on line 16. Then, follow the instructions below for **tenants and subtenants** or **owners**, depending on your situation.

TENANTS AND SUBTENANTS

Situation 1

If you or your spouse received an RL-31 slip, complete Part B using the information on the slip.

Situation 2

If neither you nor your spouse received an RL-31 slip but, on December 31, 2015, you lived in an eligible dwelling of which you were the tenant or subtenant:

1. On line 31, check "You" if you are the tenant or subtenant of the dwelling; check "Your spouse" if your spouse is the tenant or subtenant. If you are jointly tenants or subtenants, check both boxes. If there is no line 31 on your copy of Schedule D, go on to point 2 below.
2. On line 32, enter "99999-99999-99999."
3. On line 33, enter the total number of tenants and subtenants living in the dwelling.

OWNERS

1. On line 34, check "You" if you are the owner of the dwelling; check "Your spouse" if your spouse is the owner. If you own the dwelling together, check both boxes. If there is no line 34 on your copy of Schedule D, go on to point 2 below.
2. On line 35, enter "99999-99999-99999."

ALL CASES

Enclose Schedule D when you file your income tax return (online or on paper).

Note that we may, at a later date, ask you to provide proof that you lease, sublet or own your dwelling.


ESSAIS