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## STATUS NATIVE TAX EXEMPTION CERTIFICATION

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Client Name \_\_\_\_\_

Social Insurance Number \_\_\_\_\_

Registry Number (as indicated on Indian Registry Card) \_\_\_\_\_

Section 87 of the Indian Act states that the personal property of an Indian situated on a reserve is exempt from taxation. For the purposes of the aforementioned Act, employment income is considered personal property and is tax-exempt when certain conditions are met.

In accordance with CRA regulations as set out in the Indian Act *Exemption for Employment Income Guidelines* and the CRA Determination *of Exemption of a Status Indian's Employment Income Form* (TD1-1N), I certify that income earned in my name is tax-exempt under one of the following conditions:

- The employee performs **at least 90%** of employment duties on a reserve
- Both the employer **and** employee reside on a reserve
- The employee performs **more than 50%** of employment duties on a reserve **and** the employee resides on a reserve
- The employee's employment duties are connected to the employer's non-commercial activities carried out exclusively for the benefit of Indians who, for the most part, reside on reserves **and** the employer resides on a reserve

*The employer is:*

- An Indian Band that has a reserve or tribal council representing one or more Indian Bands that have reserves;
- An Indian organization controlled by one or more such Bands or tribal councils and is dedicated exclusively to the cultural, educational or economic development of Indians who, for the most part, reside on reserves

### Proration Rule

The *Proration Rule* may apply where the client performs **less than 90%** of employment duties on a reserve and the employment income is not tax-exempt based on the above guidelines. In such cases, only the income related to the duties performed on the reserve is tax-exempt as determined on the client's income tax return.

### Certificate of Indian Status

A copy of the front and back of the *Certificate of Indian Status* card must be submitted with this form.

I certify that I am a registered Indian as defined by the Indian Act. The information that I have provided above is correct and \_\_\_\_\_ may consider this form as proof of my tax-exempt status for the purposes of administering LIRA account no. \_\_\_\_\_. I hereby indemnify \_\_\_\_\_ from any liability arising from amending my account to reflect the tax-exempt status based on the information I have provided above.

X \_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Date