

Determination of Exemption of an Indian's Employment Income

To make sure correct information is entered, we suggest that this form be filled out by the employer, in the presence of the employee.
 As an employer, you can use this form to help determine if an employee's employment income is exempt from income tax. The term "employee" on this form refers only to an employee who is an Indian as defined in the Indian Act.

Read the instructions on the next page for more information on how to fill out this form.

Employee identification

Last name (please print) <u>Sutherland</u>	Usual first name and initials <u>Melissa A.J</u>	Social insurance number <u>51130239194</u>
Residential address including postal code <u>Unit 16 - 540 Lonergan Blvd, Timmins Ont</u>		<u>P4P 1C9</u>
Is the employee's residence located on a reserve?		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Indian status

Is the employee an Indian as defined in the Indian Act? Yes No

If yes, was the employee an Indian as defined in the Indian Act:

prior to 2011?

because of Bill C-3 (also known as the Gender Equity in Indian Registration Act)? Only income earned on or after January 31, 2011, may be exempt from tax.

because of the creation of the Qalipu Mi'kmaq First Nation Band? Only income earned on or after September 22, 2011, may be exempt from tax.

Type of exemption *1

The employee performs employment duties:

1. entirely on a reserve 2. entirely off a reserve 3. partially on and partially off a reserve

If you chose 3, indicate the percentage of the employment duties the employee performs on a reserve: _____ %

All of the employee's employment income is exempt from income tax if any one of the following situations applies. Check the appropriate box.

the employee performs at least 90% *2 of the employment duties on a reserve (guideline 1);

the employee and the employer reside on a reserve (guideline 2);

the employee performs more than 50% of the employment duties on a reserve, and the employee or the employer resides on a reserve (guideline 3); or

the employee's employment duties are connected to the employer's non-commercial activities carried on exclusively for the benefit of Indians who, for the most part, reside on reserves and the employer resides on a reserve; and the employer is:

- an Indian band that has a reserve or a tribal council representing one or more Indian bands that have reserves; or
- an Indian organization controlled by one or more such bands or tribal councils and is dedicated exclusively to the social, cultural, educational, or economic development of Indians who, for the most part, reside on reserves (guideline 4).

*1 The type of exemption is based on the Indian Act Exemption for Employment Income Guidelines. For a full description of the Guidelines including examples of exempt income and term definitions, go to canada.ca/en/revenue-agency/services/aboriginal-peoples/indian-act-exemption-employment-income-guidelines.

*2 Proration rule may apply: When less than 90% of the duties of an employment are performed on a reserve and the employment income is not exempted by another guideline, the exemption is to be prorated. The exemption will apply to the portion of the income related to the duties performed on the reserve.

Employee certification

I certify that the information given on this form is correct and complete.

Signature Melissa Sutherland Date Jan 6 2020

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at canada.ca/cra-info-source.

Instructions

- The employment income from a particular employment will not be exempt from income tax where one of the main reasons for that employment relationship is to establish a connecting factor to a reserve. A connecting factor is a fact which connects income to a reserve. For example, the fact that the employer is resident on a reserve is a connecting factor.
- If the employee's circumstances change, the employee will be required to fill out a new form.
- Keep a completed form on file for each employee. We may ask to review the form to verify that the income earned qualifies to be exempt from income tax based on the circumstances of the employment.
- For information on the requirements to deduct Canada Pension Plan contributions and employment insurance premiums, and for instructions on reporting requirements, see Guide T4001, Employers' Guide – Payroll Deductions and Remittances, and Guide RC4120, Employers' Guide – Filing the T4 Slip and Summary.

Employment-related income

Employment insurance benefits, retiring allowances, Canada Pension Plan benefits, Quebec Pension Plan benefits, registered pension plan benefits, and wage-loss replacement plan benefits will be exempt from income tax when they are received as a result of employment income that was exempt from tax. If a portion of the employment income was exempt, a similar portion of these amounts will be exempt.



2020 Personal Tax Credits Return

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your tax deductions. Fill out this form based on the best estimate of your circumstances.

Last name Sutherland	First name and initial(s) Melissa A.T	Date of birth (YYYY/MM/DD) 1981 03 13	Employee number
Address Unit 16-540 Lorrigan Blvd Timmins Ont		Postal code P4P1C9	Social insurance number 5113023994

<p>1. Basic personal amount – Every resident of Canada can claim this amount. If you will have more than one employer or payer at the same time in 2020, see "More than one employer or payer at the same time" on page 2. If you are a non-resident, see "Non-residents" on page 2.</p>	12,298
<p>2. Canada caregiver amount for infirm children under age 18 – Either parent (but not both), may claim \$2,273 for each infirm child born in 2003 or later, that resides with both parents throughout the year. If the child does not reside with both parents throughout the year, the parent who is entitled to claim the "Amount for an eligible dependant" on line 8 may also claim the Canada caregiver amount for that same child who is under age 18.</p>	
<p>3. Age amount – If you will be 65 or older on December 31, 2020, and your net income for the year from all sources will be \$38,508 or less, enter \$7,637. If your net income for the year will be between \$38,508 and \$89,422 and you want to calculate a partial claim, get Form TD1-WS, Worksheet for the 2020 Personal Tax Credits Return, and fill in the appropriate section.</p>	
<p>4. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$2,000 or your estimated annual pension income, whichever is less.</p>	
<p>5. Tuition (full time and part time) – If you are a student enrolled at a university or college, or an educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees, fill in this section. If you are enrolled full time or part time, enter the total of the tuition fees you will pay.</p>	
<p>6. Disability amount – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$8,576.</p>	
<p>7. Spouse or common-law partner amount – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be less than \$12,298 (\$14,571 if they are infirm), enter the difference between this amount and their estimated net income for the year. If their net income for the year will be \$12,298 or more (\$14,571 or more if they are infirm), you cannot claim this amount. In all cases, if their net income for the year will be \$24,361 or less and they are infirm, go to line 9.</p>	
<p>8. Amount for an eligible dependant – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you and whose net income for the year will be less than \$12,298 (\$14,571 if they are infirm and you cannot claim the Canada caregiver amount for children under age 18 for this dependant), enter the difference between this amount and their estimated net income. If their net income for the year will be \$12,298 or more (\$14,571 or more if they are infirm), you cannot claim this amount. In all cases, if their net income for the year will be \$24,361 or less and they are infirm and is age 18 or older, go to line 9.</p>	
<p>9. Canada caregiver amount for eligible dependant or spouse or common-law partner – If, at any time in the year, you support an infirm eligible dependant (aged 18 or older) or an infirm spouse or common-law partner whose net income for the year will be \$24,361 or less, get Form TD1-WS and fill in the appropriate section.</p>	
<p>10. Canada caregiver amount for dependant(s) age 18 or older – If, at any time in the year, you support an infirm dependant age 18 or older (other than the spouse or common-law partner or eligible dependant you claimed an amount for on line 9, or could have claimed an amount for if their net income were under \$14,571) whose net income for the year will be \$17,085 or less, enter \$7,276. If their net income for the year will be between \$17,085 and \$24,361 and you want to calculate a partial claim, get Form TD1-WS and fill in the appropriate section. You can claim this amount for more than one infirm dependant age 18 or older. If you are sharing this amount with another caregiver who supports the same dependant, get the Form TD1-WS and fill in the appropriate section.</p>	
<p>11. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of their age amount, pension income amount, tuition amount, or disability amount on their income tax and benefit return, enter the unused amount.</p>	
<p>12. Amounts transferred from a dependant – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of their tuition amount on their income tax and benefit return, enter the unused amount.</p>	
<p>13. TOTAL CLAIM AMOUNT – Add lines 1 to 12. Your employer or payer will use this amount to determine the amount of your tax deductions.</p>	12,298

Filling out Form TD1

Fill out this form **only** if any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to claim the deduction for living in a prescribed zone
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

More than one employer or payer at the same time

If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1 for 2020, you **cannot claim them again**. If your total income from all sources will be more than the personal tax credits you claimed on another Form TD1, check this box, enter "0" on line 13 and do not fill in lines 2 to 12.

Total income less than total claim amount

Check this box if your total income for the year from all employers and payers will be less than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

Non-residents (Only fill in if you are a non-resident of Canada.)

As a non-resident of Canada, will 90% or more of your world income be included in determining your taxable income earned in Canada in 2020?

- Yes (Fill out the previous page.)
- No (Enter "0" on line 13, and do not fill in lines 2 to 12 as you are not entitled to the personal tax credits.)

If you are unsure of your residency status, call the international tax and non-resident enquiries line at **1-800-959-8281**.

Provincial or territorial personal tax credits return

If your claim amount on line 13 is more than \$12,298, you also have to fill out a provincial or territorial TD1 form. If you are an employee, use the Form TD1 for your province or territory of employment. If you are a pensioner, use the Form TD1 for your province or territory of residence. Your employer or payer will use both this federal form and your most recent provincial or territorial Form TD1 to determine the amount of your tax deductions.

If you are claiming the basic personal amount **only** (your claim amount on line 13 is \$12,298), your employer or payer will deduct provincial or territorial taxes after allowing the provincial or territorial basic personal amount.

Note: If you are a Saskatchewan resident supporting children under 18 at any time during 2020, you may be able to claim the child amount on Form TD1SK, 2020 Saskatchewan Personal Tax Credits Return. Therefore, you may want to fill out Form TD1SK even if you are **only** claiming the basic personal amount on this form.

Deduction for living in a prescribed zone

If you live in the Northwest Territories, Nunavut, Yukon, or another prescribed northern zone for more than six months in a row beginning or ending in 2020, you can claim any of the following:

- \$11.00 for each day that you live in the prescribed northern zone
- \$22.00 for each day that you live in the prescribed northern zone if, during that time, you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction

\$

Employees living in a prescribed intermediate zone can claim 50% of the total of the above amounts.

For more information, go to canada.ca/taxes-northern-residents.

Additional tax to be deducted

You may want to have more tax deducted from each payment, especially if you receive other income, including non-employment income such as CPP or QPP benefits, or old age security pension. By doing this, you may not have to pay as much tax when you file your income tax and benefit return. To choose this option, state the amount of additional tax you want to have deducted from each payment. To change this deduction later, fill out a new Form TD1.

\$

Reduction in tax deductions

You can ask to have less tax deducted on your income tax return and benefit if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Forms and publications

To get our forms and publications, go to canada.ca/cra-forms-publications or call **1-800-959-5525**.

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at canada.ca/cra-info-source.

Certification

I certify that the information given on this form is correct and complete.

Signature



It is a serious offence to make a false return.

Date 2020 01 06
YYYY/MM/DD

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your provincial tax deductions.
Fill out this form based on the best estimate of your circumstances.

Last name Sutherland		First name and initial(s) Melissa A.J		Date of birth (YYYY/MM/DD) 1981 03 13	Employee number
Address Unit 16-540 Lomergan Blvd Timmins, Ont.		Postal code P4P 1C9	For non-residents only - Country of permanent residence		Social insurance number 5113023994
<p>1. Basic personal amount – Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer or payer at the same time in 2020, see "More than one employer or payer at the same time" on page 2.</p>					10,783
<p>2. Age amount – If you will be 65 or older on December 31, 2020, and your net income from all sources will be \$39,193 or less, enter \$5,265. If your net income for the year will be between \$39,193 and \$74,293 and you want to calculate a partial claim, get Form TD1ON-WS, Worksheet for the 2020 Ontario Personal Tax Credits Return, and fill in the appropriate section.</p>					
<p>3. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$1,491, or your estimated annual pension income, whichever is less.</p>					
<p>4. Disability amount – If you will claim the disability amount on your income tax and benefit return by using Form T2201, Disability Tax Credit Certificate, enter \$8,712.</p>					
<p>5. Spouse or common-law partner amount – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be \$915 or less, enter \$9,156. If their net income for the year will be between \$915 and \$10,071 and you want to calculate a partial claim, get Form TD1ON-WS and fill in the appropriate section.</p>					
<p>6. Amount for an eligible dependant – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you and whose net income for the year will be \$915 or less, enter \$9,156. If their net income for the year will be between \$915 and \$10,071 and you want to calculate a partial claim, get Form TD1ON-WS and fill in the appropriate section.</p>					
<p>7. Ontario caregiver amount – You may be supporting an eligible infirm dependant aged 18 or older who is either your or your spouse's or common-law partner's:</p> <ul style="list-style-type: none"> • child or grandchild • parent, grandparent, brother, sister, aunt, uncle, niece or nephew who is resident in Canada <p>If this is your situation, get Form TD1ON-WS and fill in the appropriate section.</p>					
<p>8. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of their age amount, pension income amount, or disability amount on their income tax and benefit return, enter the unused amount.</p>					
<p>9. Amounts transferred from a dependant – If your dependant will not use all of their disability amount on their income tax and benefit return, enter the unused amount.</p>					
<p>10. TOTAL CLAIM AMOUNT – Add lines 1 to 9. Your employer or payer will use this amount to determine the amount of your provincial tax deductions.</p>					10,783

Filling out Form TD1ON

Fill out this form **only** if you are an employee working in Ontario or a pensioner residing in Ontario and any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed)
- you want to increase the amount of tax deducted at source

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1ON, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

More than one employer or payer at the same time

- If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1ON for 2020, you **cannot claim them again**. If your total income from all sources will be **more** than the personal tax credits you claimed on another Form TD1ON, check this box, enter "0" on line 10 and do not fill in lines 2 to 9.

Total income less than total claim amount

- Check this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 10. Your employer or payer will not deduct tax from your earnings.

Additional tax to be deducted

If you wish to have more tax deducted, fill in "Additional tax to be deducted" on the federal Form TD1.

Reduction in tax deductions

You can ask to have less tax deducted on your income tax and benefit return if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, Request to Reduce Tax Deductions at Source, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

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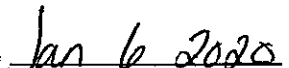
Certification

I certify that the information given on this form is correct and complete.

Signature



Date



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