



Residency information for tax administration agreements

The Government of Canada and the Nisga'a Lisims Government have concluded a personal income tax administration agreement that provides that the Government of Canada will share the field of personal income tax with the Nisga'a Nation. It also provides for the co-ordination of the *Nisga'a Personal Income Tax Act* with the federal *Income Tax Act*.

All individuals, including non-Nisga'a citizens, who reside on Nisga'a Lands are required to identify themselves by ticking "Yes" in the "Residency information for tax administration agreements" box on page 1 of the British Columbia 2014 income tax and benefit return.

Individuals, including **Nisga'a** citizens, who do not reside on Nisga'a lands should tick "No" in the "Residency information for tax administration agreements" box on page 1 of the British Columbia 2014 income tax and benefit return.

The Canada Revenue Agency will use this information to administer the personal income tax administration agreement with the Nisga'a Lisims Government.

T1-BC10(E)



Canada Revenue Agency
Agence du revenu
du Canada

Canada