

**Little Traverse Bay Bands of Odawa Indians**  
***Department of Commerce***

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**Eligible vs. Ineligible Items**  
**for Tribal Certificate of Exemption (TCE) Under the LTBB Tax Agreement**

**Personal use items ELIGIBLE for TCE under the LTBB Tax Agreement:**

1. Passenger vehicles including automobiles, pick-up trucks, recreational vehicles and motorcycles
2. Recreational watercraft
3. Snowmobiles
4. Off road vehicles
5. Modular & mobile homes to be used as the Resident Tribal Citizen's principal residence
6. Materials for home affixation (home improvement/renovations/construction) – items must be for the Resident Tribal Citizen's principal residence & permanently affixed to the real property; includes furnaces and water heaters
7. Tangible personal property for use in exercising a treaty fishing right – items must be purchased or acquired within the LTBB Tax Agreement Area

*\*For information regarding commercial use items – please contact the LTBB DOC office directly.*

**Personal use items NOT ELIGIBLE for TCE under the LTBB Tax Agreement:**

1. Appliances
2. Furniture
3. Tools
4. Tractors, riding lawn mowers, and snow plows
5. Trailers for items such as boats, motorcycles, etc.
6. Clothing
7. Jewelry

Items not eligible for TCE, including those mentioned above, would be considered 'general purchases'. The State of Michigan recognizes the tax exemption on general purchases by using the Form 4013: Resident Tribal Member Annual Sales Tax Credit. Resident Tribal Citizens file this on an annual basis when filing their Michigan Income Taxes. The annual credit amount is calculated using 0.9% of the Resident Tribal Citizen's modified adjusted gross income (modified adjusted gross income is capped at a maximum of \$80k/year) based on number of months the Resident Tribal Citizen lived in the LTBB Tax Agreement Area during that tax year. If Resident Tribal Citizens cannot obtain the Form 4013 when e-filing their taxes or through their tax accountant, the Form 4013 can be requested directly from the LTBB DOC office. Please note that in order to be eligible for the Form 4013, you must have lived within the LTBB Tax Agreement Area during that tax year and your address on file with the Enrollment department must reflect this. Prior year Form 4013's can be filed up to four (4) years from the due date of the MI-1040 for that tax year.

For more information, the full LTBB Tax Agreement is available on the LTBB website under the Department of Commerce section. The LTBB DOC office is also available to answer any questions pertaining to the Tax Agreement. Our office can be reached by calling 231.242.1584 or by email at [DOC@ltbbodawa-nsn.gov](mailto:DOC@ltbbodawa-nsn.gov).