



## 2013 Enrolled Tribal Member Exempt Income Certification/Return

|   |           |   |          |
|---|-----------|---|----------|
| First Name and Initial                              | Last Name | Social Security Number<br>[ ][ ] - [ ][ ] - [ ][ ][ ][ ]            |          |
| Mailing Address                                     | City      | State   | Zip Code |
| Physical Address (not a post office box)            | City      | State   | Dates    |
| Physical Address (if you moved during the year)     | City      | State   | Dates    |
| Montana Tribe (of which you are an enrolled member) |           | Tribal Enrollment Number<br>[ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] |          |

1. Did you reside on the reservation where you are an enrolled member?  Yes  No
2. Please check the statement that is true. Check only one.
  - All of my income is exempt from Montana income tax; or I had both exempt and nonexempt income, but my non-exempt income was not enough to require that I file a Montana income tax return (Form 2).
  - Part of my income for the year was exempt from Montana income tax, but I did have other non-exempt income that exceeds the Montana filing threshold. I am including this form with my completed Montana Form 2.
3. Enter your exempt income information in the table below.

| Employer's Name (or source of exempt income)<br>Street Address, City, State and Zip (not a PO Box) | Employer Federal Employer Identification Number (FEIN) | Income Type (wages, interest, etc.) | Dates  |
|--|--|-------------------------------------|--|
|  | [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ]                      |                                     | From [MM][DD][YY][YY]<br>To [MM][DD][YY][YY] |
|  | [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ]                      |                                     | From [MM][DD][YY][YY]<br>To [MM][DD][YY][YY] |
|  | [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ]                      |                                     | From [MM][DD][YY][YY]<br>To [MM][DD][YY][YY] |

I declare under penalty of false swearing that I am an enrolled member of the tribe identified above, that I possess the full rights of tribal membership, that I reside on the reservation identified above and all the information on this form and included with this form is true, correct and complete.



|   |                          |                                     |
|---|--------------------------|-------------------------------------|
| Your Signature is Required  | Date                     | Daytime Telephone Number            |
| <b>X</b>  |                          |                                     |
| Paid Preparer's Signature   | Paid Preparer's PTIN/SSN |                                     |
|   | Firm's FEIN              |                                     |
| Third Party Designee  |                          | Third Party Designee's Printed Name |
| Do you want to allow another person (such as a paid preparer) to discuss this return with us? |                          | Third Party Designee's Phone Number |
| <input type="checkbox"/> Yes <input type="checkbox"/> No                                      |                          |                                     |



# Form ETM Instructions

**New!** You no longer have to file a Montana income tax return (Form 2) if you are a tribal member and all of your income is exempt from Montana income tax. Form IND, Tribal Member Certification, has been replaced with this form which will serve as your return.

If only part of your income is exempt from Montana income tax, you will need to include this form with Montana Form 2.

## Heading

Print your name, mailing address, physical address(es) and social security number in the spaces provided. If you lived at more than two addresses during the year, include a separate sheet listing the locations and dates. Also include the name of the Montana tribe of which you are an enrolled member and your tribal enrollment number.

**Line 1** – Please check “Yes” if you resided on the reservation where you are an enrolled member for the entire year. Check “No” if you resided off the reservation where you are an enrolled member at any time during the year.

**Line 2** – Check the box next to the statement that is true. The first box should be marked if either of the following applies to you: (1) all of your income is exempt, or (2) you had both exempt and non-exempt income but the non-exempt amount did not exceed the filing threshold for your age and filing status.

Also, check this box and submit it with Form 2 in order to request a refund of any Montana tax withheld or payments you made.

The second box should be marked if you had both exempt and non-exempt income and your non-exempt income exceeded the applicable filing status. If this is the case, you are required to file Form 2 to pay Montana income tax on the non-exempt portion of your income.

Income is exempt from Montana income tax if all of the following requirements are met:

- You are an enrolled tribal member of the governing tribe of a reservation;
- You resided and worked on that reservation; and
- You earned the income by working on that reservation.

The following income is not exempt from Montana income tax:

- Income you earn from working on a reservation where you are not an enrolled tribal member of the governing tribe.
- Income you earn from working outside the reservation where you are an enrolled member, including income you earned in another state.
- Income earned while you are not residing on the reservation where you are an enrolled member.

You are required to file Form 2 if your non-exempt income exceeds the filing threshold. The threshold for filing depends on your filing status. For 2013, the filing thresholds are as

follows:

- \$4,180 if your filing status is single or married filing separately (\$6,460 if you are 65 or older)
- \$6,080 if your filing status is head of a household (\$8,360 if you are 65 or older)
- \$8,360 if your filing status is married filing jointly with your spouse (\$10,640 if you or your spouse is 65 or older and \$12,920 if both spouses are 65 or older)

The filing threshold is increased by \$2,280 if an individual is blind.

**Line 3** – Complete the exempt income information table. Provide the name of your employer(s) or the source of your exempt income. If you are self-employed, enter your business name.

If you are not self-employed, enter the FEIN of your employer. If you are a wage earner, this information will be available on the federal Form W-2 you received from your employer.

Enter the physical address where the wages were earned or services provided and the dates work was performed. If necessary, attach a sheet listing additional income claimed as exempt.

## Signature Block

This is not considered a valid certification or return unless you sign it. If you are filing electronically, the act of filing electronically signifies your declaration, under the penalty of false swearing, that:

- You are the taxpayer identified on the form; and
- The information in the claim is true, correct and complete.

Your filing electronically, with this declaration, is your signature.

If you want to allow your preparer, a friend, a family member or any other person you choose to discuss this form with the department, mark the “Yes” box in the Third Party Designee section of the signature block. You must also enter the designee’s printed name and phone number. If you do not complete this section in its entirety, we cannot discuss this form with a third party.

If you choose not to file electronically and you are not required to file Montana Form 2, please mail your Form ETM to:

Montana Department of Revenue  
PO Box 6577  
Helena, MT 59604-6577

**Administrative Rules of Montana:** 42.15.220

**Questions?** For additional information regarding the taxation of Native Americans or the third party designation, please visit our website at [revenue.mt.gov](http://revenue.mt.gov). You may also call us toll free at (866) 859-2254 (in Helena, 444-6900).