Montana Department of REVENUE

MONTANA
ETM
Rev 03 16

2016 Enrolled Tribal Member Exempt Income Certification/Return

First Name and Initial	Last Name	Social Security Number
		___ - __ - ____

Mailing Address	City	State	Zip Code

Physical Address (not a post office box)	City	State	Dates (at this address)
			From _____ To _____

Physical Address (if you moved during the year)	City	State	Dates (at this address)
			From _____ To _____

Montana Tribe (of which you are an enrolled member)	Tribal Enrollment Number

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) Street Address, City, State and Zip (not a PO Box)	Employer Federal Employer Identification Number (FEIN)	Income Type (wages, interest, etc.)	Dates
	__ - _____		From MMDDYYYY To MMDDYYYY
	__ - _____		From MMDDYYYY To MMDDYYYY
	__ - _____		From MMDDYYYY To MMDDYYYY

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.

16DK0101

Your Signature is Required Date	Daytime Telephone Number
X	

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? ☐ Yes ☐ No	Third Party Designee's Phone Number

File online at revenue.mt.gov

Important: Do not photocopy.

DRAFT August 15, 2016

Form ETM Instructions

Reminder! 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 you earn 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 2016, the filing thresholds are as follows:

- $4,460 if your filing status is single or married filing separately ($6,840 if you are 65 or older)
- $8,920 if your filing status is head of a household ($6,840 if you are 65 or older)
- $8,920 if your filing status is married filing jointly with your spouse ($11,250 if you or your spouse is 65 or older and $13,580 if both spouses are 65 or older)

The filing threshold is increased by $2,380 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.

Enter the type of income received that is exempt from Montana income tax. Please do not enter the amount.

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.

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.

Where to File

File online. Go to *revenue.mt.gov* and click on TransAction Portal (TAP), File A Return. You can file both Form ETM and Form 2 electronically for free. You can also mail 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 *revenue.mt.gov*. You may also call us toll free at (866) 859-2254 (in Helena, 444-6900).

DRAFT August 15, 2016