

2022 Instructions for Form FTB 3504

Enrolled Tribal Member Certification

General Information

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code in the instructions. Taxpayers should not consider the instructions as authoritative law.

Generally, California taxes the entire income of California residents, and the California source income of nonresidents. However, if you meet certain requirements, your income is exempt from California tax.

For taxable years beginning on or after January 1, 2018, for your income to be exempt from California tax, you must meet the following requirements:

Exemption Requirements	
Earned Income (Wages)	Received Income (Per Capita)
You must be an enrolled member of a federally recognized California Indian tribe.	You must be an enrolled member of a federally recognized California Indian tribe.
You must reside within any California Indian country.	You must reside in your tribe's California Indian country.
You must earn reservation source income from within California Indian country.	You must receive reservation source income from the same California Indian country in which you live and are an enrolled member.

For more information about Native American taxation, go to ftb.ca.gov and search for **native american** or contact the Tribal Hotline by phone 916.845.2790, fax 916.843.2299, or email tribalhotline@ftb.ca.gov.

A Purpose

Use form FTB 3504, Enrolled Tribal Member Certification, to declare you reside within California Indian country and you meet the tribal income exemption requirements. This form is optional.

B Who Can File

Taxpayers, who are enrolled members of a federally recognized California Indian tribe earning or receiving reservation source income and residing within California Indian country, may file form FTB 3504.

File form FTB 3504 with your California Form 540, California Resident Income Tax Return, or 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you meet the exemption requirements and also have income from other non-reservation sources. To make income adjustments, follow the instructions for Native American earned income exemption in the instructions for Schedule CA (540), California Adjustments – Residents, Part I and Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, Part II, Section A and Section B.

If you meet the exemption requirements and do not have any other income from non-reservation sources, you must complete the entire form FTB 3504, including the signature area at the bottom, and file form FTB 3504 as an information return at the address shown in General Information D, Where to File.

C When to File

File form FTB 3504 for each tax year that you meet the exemption requirements. The 2022 form should be filed the following year between January 1, 2023 and October 15, 2023.

D Where to File

If you are required to file Form 540 or Form 540NR, attach form FTB 3504 to the tax return and file using the address for that tax return.

If you have no other California filing requirement, sign and mail form FTB 3504 to:

FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

Specific Line Instructions

Using black or blue ink, print your name, your social security number (SSN), and street address in the spaces provided at the top of the form. Enter the complete physical address where you resided during the tax year in the spaces provided. A post office box is not acceptable. If you do not enter your full name, SSN, and signature, along with complete residency verification in Part II, your certification will not be accepted.

Part I – Tribal Information

Line 1 – Enter the name of the Indian tribe you are an enrolled member of and your tribal enrollment number provided by your tribal government. If you reside on a reservation that is not the same tribe as your enrollment, attach a copy of your tribal enrollment card to this form.

Line 2 – Enter the name(s) of the reservation(s) on which you resided during the tax year and dates of residency in the mm/dd/yyyy – mm/dd/yyyy format.

Part II – Residency Verification

Line 3 – The tribal designee authorized by your tribal government where you reside must print their name and title, sign, and date form FTB 3504. If this information is not completed, your form FTB 3504 will not be accepted. Consult with your tribal government to identify the designee with signing authority. The designee must also be on file with the Franchise Tax Board (FTB). The FTB will request that tribal councils provide or update their authorized designee each tax year.

Part III – Income Exemption Information

Line 4 – Exempt Income Sources

Column (a) – Enter the name of the exempt income source in this column.

Column (b) – Enter the physical address of where you worked, if applicable, in this column.

Column (c) – Enter the exempt income type in this column. Earned income means wages, salaries, commissions, or professional fees, and other amounts received as compensation for personal services actually rendered. Earned income does not include per capita income.

Column (d) – Enter the amount that qualifies as exempt income in this column.

Part IV – Residential Property Information

Line 5 – Enter the physical address for each residential property(ies) you own that is/are located outside the boundaries of California Indian country. Include the property usage, who resided in the property, and dates you resided in the property in the mm/dd/yyyy – mm/dd/yyyy format.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.