



2020 Enrolled Tribal Member Exempt Income Certification/Return

Form ETM V1 11/2020

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), Physical Address (if you moved during the year), City, State, Dates (at this address), 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?
2. Please check the statement that is true. Check only one.
3. Enter your exempt income information in the table below.

Table with 4 columns: Employer's Name (or source of exempt income), Federal Employer Identification Number (FEIN), Income Type (wages, interest, etc.), Dates. Includes multiple rows of data for exempt income.

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, Paid Preparer's Signature, Paid Preparer's PTIN/SSN, Firm's FEIN, Third Party Designee, Third Party Designee's Printed Name, Third Party Designee's Phone Number



Form ETM Instructions

Important! If you are a tribal member and **all** your income is exempt from Montana income tax, this form will serve as your return. You do not have to file Montana Form 2.

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—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. Mark the first box if either of the following applies to you: All of your income is exempt or, 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.

Mark the second box 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 2020, the filing thresholds are as follows:

- \$4,790 if your filing status is single or married filing separately (\$7,350 if you are 65 or older)
- \$9,580 if your filing status is head of a household (\$12,140 if you are 65 or older)

- \$9,580 if your filing status is married filing jointly with your spouse (\$12,140 if you or your spouse is 65 or older and \$14,700 if both spouses are 65 or older)

The filing threshold is increased by \$2,560 if you are 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. 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

You can file Form ETM online for free. Go to TAP.DOR.MT.gov TransAction Portal (TAP), and click on “File A Return.”

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 MTRevenue.gov. You may also call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.