



# 2023 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

- Did you reside on the reservation where you are an enrolled member? Yes  No
- 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.
- 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's Federal Employer Identification Number (FEIN)	Income Type (wages, interest, etc.)	Dates
			From To
			From To
			From To

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 that all the information on this form and included with this form is true, correct, and complete.

Your Signature is Required \_\_\_\_\_ Date \_\_\_\_\_ Daytime Telephone Number \_\_\_\_\_  
X \_\_\_\_\_

Paid Preparer's Signature \_\_\_\_\_ Paid Preparer's PTIN/SSN \_\_\_\_\_ Firm's FEIN \_\_\_\_\_  
X \_\_\_\_\_

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 \_\_\_\_\_  
Yes No



## 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.

### Filer Information

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 2023, the filing thresholds are as follows:

- \$5,540 if your filing status is single or married filing separately (\$8,500 if you are 65 or older)
- \$11,080 if your filing status is head of a household (\$14,040 if you are 65 or older)

- \$11,080 if your filing status is married filing jointly with your spouse (\$14,040 if you or your spouse is 65 or older and \$17,000 if both spouses are 65 or older)

The filing threshold is increased by \$2,960 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 <https://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](http://MTRevenue.gov). You may also call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.