



2012 Tribal Member Certification

First Name and Initial (as shown on your tribal enrollment card)	Last Name (as shown on your tribal enrollment card)	Social Security Number [] [] [] - [] [] - [] [] [] []	
Mailing Address	City	State	Zip Code
Physical Address (not a post office box)	City	State	Zip Code
Montana Tribe (of which you are an enrolled member)		Tribal Enrollment Number [] [] [] [] [] [] [] [] [] []	
Reservation(s) (on which you resided during tax year)		Dates	

Employer Information: Please see instructions.

Business name	Street address, city, state, and zip code (not a PO Box)	Self-employed? Please ☒ mark box	Employer's federal employer identification number (FEIN)	Dates employed
		☐		
		☐		
		☐		
		☐		

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.

Tribal Member Signature

Date



Form IND Instructions

Purpose of Form

Are you an enrolled member of a federally recognized Montana tribe? If so, you might not have to pay Montana income tax on your income if the following are true:

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

The purpose of Form IND is to enable an enrolled member of a federally recognized Montana tribe to identify the sources of income they earned that may be exempt from Montana income tax. This form has to be included with each year's income tax return.

Employer Information

- List the employer(s) you worked for, both on and off the reservation, and the dates you were employed. If you are self-employed, enter your business name.
- Please indicate whether you are self-employed by marking the box, if applicable.
- 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.

Is an enrolled member of a federally recognized Montana tribe required to file a Montana income tax return?

Tribal members who work in Montana and have federal gross income (excluding unemployment compensation) that exceeds the threshold for filing a return are required to file a Form 2, Montana individual income tax return, even if some or all of the income is exempt from Montana income tax. The exempt tribal income is reported on Form 2, Schedule II, Montana Subtractions from Federal Adjusted Gross Income, line 2.

What is the filing threshold for filing a Montana income tax return?

The threshold depends on your filing status. For 2012, the filing thresholds are as follows:

- \$4,100 if your filing status is single or married filing separately (\$6,340 if you are 65 or older)
- \$5,960 if your filing status is head of a household (\$8,200 if you are 65 or older)
- \$8,200 if your filing status is married filing jointly with your spouse (\$10,440 if you or your spouse is

65 or older and \$12,680 if both spouses are 65 or older)

The filing threshold is increased by \$2,240 if an individual is blind.

What income is exempt from Montana income tax?

Income is exempt 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
- The income was earned by working on that reservation.

What income is not exempt?

- Income you earn from working on a reservation where you are not an enrolled tribal member of the governing tribe. For example, if you work on a reservation where your spouse is an enrolled member, but you yourself are not an enrolled member, your income from working on the reservation is not exempt from Montana income tax.
- Income you earn from working outside the reservation. For example, if you reside and work on the reservation where you are an enrolled tribal member of the governing tribe, but you also work outside the reservation, the income you earn from working outside the reservation is not exempt.
- Income earned while you are not residing on the reservation. For example, if you earned the income from working on the reservation where you are an enrolled tribal member of the governing tribe, but you did not live there when you earned the income, the income is not exempt.

Administrative Rules of Montana: 42.15.220

Questions? For additional information regarding the taxation of Native Americans, including frequently asked questions, please visit our website at revenue.mt.gov. You may also call us toll free at (866) 859-2254 (in Helena, 444-6900).