



# 2025 Enrolled Tribal Member Exempt Income Certification/Return

Form ETM  
V1 7/2025

First Name	Initial	Last Name	Social Security Number	
Mailing address		City	State	ZIP Code + 4
Physical address (not a post office box)		City	State	Dates (at this address) From MMDDYYYY To MMDDYYYY
Physical address (if you moved during the year)		City	State	Dates (at this address) From MMDDYYYY To MMDDYYYY
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 my income is exempt from Montana income tax; or, I had both exempt and nonexempt income, but my nonexempt 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 nonexempt income that exceeds the 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 Code (not a PO Box)	Employer's Federal Employer Identification Number (FEIN)	Income Type (wages, interest, etc)	Dates
Name _____ Address _____ City _____ ST ____ ZIP _____	_____ _____ _____	_____	From MMDDYYYY To MMDDYYYY
Name _____ Address _____ City _____ ST ____ ZIP _____	_____ _____ _____	_____	From MMDDYYYY To MMDDYYYY
Name _____ Address _____ City _____ ST ____ ZIP _____	_____ _____ _____	_____	From MMDDYYYY To MMDDYYYY

## REQUIRED – Signature, Paid Preparer, and Third-Party Designee

I declare under penalty of false swearing that I am an enrolled member of the above-identified tribe, that I possess the full rights of tribal membership, that I reside on the above-identified reservation, and that all the information on this form and included with this form is true, correct, and complete.

### Taxpayer

Signature ☒ \_\_\_\_\_

Date MMDDYYYY  
Phone \_\_\_\_\_

### Tax Preparer

Signature \_\_\_\_\_  
Print Name \_\_\_\_\_  
☐ Mark this box if you allow the DOR to discuss this tax return with your tax preparer.

Phone \_\_\_\_\_  
Firm's FEIN \_\_\_\_\_  
PTIN \_\_\_\_\_

☐ Mark this box if you allow the DOR to discuss this tax return with someone other than your tax preparer.  
Name \_\_\_\_\_ Phone \_\_\_\_\_

**Important:** Do not photocopy.



\*24DK0101\*

## 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. Complete and file this form and include a copy of your federal Form 1040.

If only **part** of your income is exempt from Montana income tax or you need to claim a refund, you will need to include this form with Montana Form 2.

**Married couples.** If you are married filing jointly and you both meet the requirements to exempt all your income from Montana income tax, complete separate forms. If you file a joint federal return and only a portion of the joint federal taxable income is exempt, complete a form for each spouse claiming exempt income and include 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 your income is exempt or, you had both exempt and nonexempt income but the nonexempt amount did not exceed the filing threshold for your age and filing status.

Also, check this box and submit it with Form 2 to request a refund of any Montana tax withheld or payments you made.

Mark the second box if you had both exempt and nonexempt income and your nonexempt 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 nonexempt portion of your income.

Income is exempt from Montana income tax if **all** 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 nonexempt income exceeds the filing threshold. For 2025, the filing thresholds are as follows:

IF your filing status is...	AND at the end of 2025 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$15,000
	65 or older	\$17,000
Head Of Household	under 65	\$22,500
	65 or older	\$24,500
Married Filing Jointly	under 65 (both spouses)	\$30,000
	65 or older (one spouse)	\$31,600
	65 or older (both spouses)	\$33,200
Married Filing Separately	any age	\$5
Qualifying Surviving Spouse	under 65	\$30,000
	65 or older	\$31,600

The federal filing requirement rules for dependents apply to your Montana filing requirement. See federal Publication 501 (2025) for more information. If you did not have a federal filing requirement, but have any Montana additions or subtractions, you also must file a Form 2, even if Montana taxable income is zero or less.

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