



### 2008 Indian Certification

You are required to complete this form each year.

This is to certify the record of \_\_\_\_\_  
Tribe

at \_\_\_\_\_, Montana, shows \_\_\_\_\_  
City Tribal Member

is an enrolled member of the tribe and possesses all the rights of membership equivalent to any other member.

Social Security No. \_\_\_\_\_

Enrollment No. \_\_\_\_\_  
Authorizing Officer Date

I declare and attest that:

- (1) I am an enrolled tribal member of the \_\_\_\_\_ Tribe.
- (2) I resided on the \_\_\_\_\_ Reservation from \_\_\_\_\_, 2008 until \_\_\_\_\_, 2008.
- (3) For tax year 2008, I worked on the above-named Reservation from \_\_\_\_\_, 2008 until \_\_\_\_\_, 2008.
- (4) The source of the income for which I am claiming an exemption was earned on the above-named reservation.

\_\_\_\_\_  
Tribal Member Signature Date

Indians are subject to Montana income tax unless both of the following conditions are met:

- (1) The individual was an enrolled Tribal Member of the governing tribe of the reservation on which the enrolled tribal member worked and resided; and
- (2) The income was derived from reservation sources.

When income is derived from both reservation sources and non-reservation sources, only that income derived from reservation sources is exempt from taxation.

When an Indian does not reside on his or her reservation for an entire year, only wages earned while he or she was residing on the reservation are exempt from Montana income tax, provided the income is derived from reservation sources.

Indians working in Montana are required to file a Montana tax return even if the income earned is exempt from Montana tax.

This certification of enrollment (Form IND) and proof that the income was derived from reservation sources must be attached to your return each year.

If you have questions, please call us toll free at (866) 859-2254 (in Helena, 444-6900). ☎

**When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.**