

# INDIAN CERTIFICATION

*This form must be completed and attached to your tax return every year.*

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

at \_\_\_\_\_, Montana, shows \_\_\_\_\_  
city person

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

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I declare that I am a full tribal member enrolled, residing and earning all income for which I claim an exemption on the reservation of the above named tribe.

\_\_\_\_\_  
tribal member

\_\_\_\_\_  
date

### Indian Reservation Income

Effective January 1, 1994, Native American Indians who do not reside and work on the reservation of the tribe in which they are enrolled will be subject to Montana tax on all income whether earned on or off the reservation.

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

Any loss incurred on the reservation cannot be used to offset taxable income. Certification of enrollment (Form IND) and proof the income was earned on the reservation must be attached to the return each year.

**Montana Department of Revenue**  
**Post Office Box 5805**  
**Helena MT 59604-5805**

Questions? Please call 1-406-444-3674 or TDD 1-406-444-2830 for hearing impaired. 

**ATTACH THIS FORM TO YOUR RETURN**