



Tips to Remember

- Complete the entire certification form. Make sure to complete the signature section at the bottom of the certification form. We will not be able to process an incomplete certification form.
- The residency and enrollment must be verified by a tribal council designee. Be sure to get the designee signature before sending us the certification form.
- We may contact you in cases where information exists which conflicts with the information provided on the certification form.

Contact Us

For questions about the certification form, call **916.845.2790** to reach the Tribal Hotline.

For more information about Native American taxation and to locate the certification form, go to ftb.ca.gov/Native-American

Enrolled Tribal Member

Certification Information



Enrolled Tribal Member Certification

The new California Form FTB 3504, *Enrolled Tribal Member Certification*, is a declaration of residency in a tribe's Indian country and exemption from California tax. The certification form became available January 2, 2017.

Income Exemption Requirements

For your income to be exempt from California tax, you must meet all of the following requirements:

- You must be an enrolled member of a federally recognized California Indian tribe.
- You must live in your tribe's Indian country, which includes reservations, dependent Indian communities, and Indian trust allotments.
- You must earn or receive reservation source income from the same Indian country in which you live and are an enrolled tribal member.

Certification Form Benefits

Send us the certification form to declare you reside within your tribe's Indian country and you meet the tribal member income exemption requirements. Submit your certification form early in the tax year to help:

- Reduce incorrect filing enforcement notices.
- Eliminate unnecessary contacts to or from us.
- Avoid future audits.

Certification Form Due Date

File the certification form for each tax year that you meet the exemption requirements.

If you have a California filing requirement because you also have off-reservation source income, attach the certification form to your tax return and follow our standard income tax return due date or extended due date for filing.

File the certification form separately if you do not otherwise have a California filing requirement. For each tax year, the certification form should be filed the following year between January 1 and October 15.

Where to Send the Certification Form

If you are required to file a California tax return, attach the certification form to the tax return and file using the address for that tax return.

If you have no other California filing requirements, sign and mail your completed certification form to:

FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

If We Contact You

If you receive a notice or a contact from us, respond immediately by calling the Tribal Hotline number on the back of this brochure. A quick response ensures you:

- Work directly with a tribal matters expert to resolve the issue in a timely manner.
- Avoid the collection cycle.
- Prevent additional notices and contacts.